Province of British Columbia

# Public Accounts of British Columbia

For the fiscal year ended March 31
1985

## VOLUME I—FINANCIAL STATEMENTS

HON. HUGH A. CURTIS
*Minister of Finance*

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*The Honourable* ROBERT G. ROGERS,
*Lieutenant Governor of the Province of British Columbia.*

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1985.

HUGH A. CURTIS
*Minister of Finance*

*Ministry of Finance,*
*Victoria, B.C.*
*September 30, 1985*

September 30, 1985
Victoria, B.C.

*The Honourable Hugh A. Curtis*
*Minister of Finance*

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1985.

Respectfully submitted,

D. B. MARSON
*Comptroller General*

## ORDER OF PUBLIC ACCOUNTS

**Volume I**

Section
Introduction to the Public Accounts
Summary financial statements of the Province A
Combined General and Special Funds (Consolidated Revenue Fund) financial statements B
Consolidated financial statements of the Province C
Trust Funds D
Details of expenditure by ministerial appropriations and statutory appropriations, and detailed Special Funds transactions E

**Volume II**

Detailed schedules of salaries, wages, travel expenses and other payments F

**Volume III**

Financial statements of Crown corporations and other Government agencies G
Trust Funds, including pension and superannuation funds administered by the Government H

(A table of contents is provided at the beginning of each section.)

# INTRODUCTION TO THE GOVERNMENT'S FINANCIAL PROCESS

The intent of this introduction is to present readers and users of the financial statements with background information on the financial process of Government, starting with the initial stages of budget preparation, through operating transactions, the reporting functions and finally the review process.

## OVERVIEW OF FINANCIAL PROCESS

The Government's financial process begins with the preparation of the annual budget approximately twelve months before its presentation to the Legislative Assembly. The initial step includes the review of Ministry budget requests by Treasury Board, a six-member committee of Cabinet chaired by the Minister of Finance. Allocations to each Ministry and program are arrived at in conjunction with revenue expectations for the ensuing twelve months and in harmony with Government priorities.

Presentation of the Budget to the Legislature by the Minister of Finance is accompanied by legislation necessary to provide authorization for fiscal and expenditure programs. Since the Provincial Government arranges its spending on a fiscal year from April 1 to the following March 31, the provincial budget and the related legislation are normally presented on Budget Day in the spring.

On Budget Day the Minister of Finance presents the revenue and spending plans for the next twelve month period in a budget speech. This budget speech is published with various supplementary tables and supporting statistical material and is tabled in the Legislature along with a volume listing all the estimates of revenues and spending programs. This volume is called the "Estimates" (sometimes referred to as the "Blue Book"). Spending for programs and services under each ministry is aggregated in the "Estimates" into packages or "votes", so called because the Legislature debates and then votes approval for the composition of each package.

The official spending authority for these Government programs is provided through a statute called the "Supply Act". There are usually several Supply Acts each year since interim spending authority is provided in an Interim Supply Bill (Act) while debate is taking place on each vote. A final Supply Act is passed when all votes have been approved. In addition to the year-to-year approval provided by the Supply Act(s) for ministry programs, continuing expenditure authority is provided in some Ministry Acts to cover special programs such as fire suppression and flood relief. Programs having permanent spending power are referred to as having statutory authority. A final means of obtaining spending authority is by way of Special Warrant. In this case the Lieutenant Governor in Council may authorize the payment of Government monies; approval can be given in this manner only if the Legislature is not in session and if the expenditure is urgently and immediately required for the public good.

In the accounts of the Government financial transactions are recorded in great detail as to program, activity, responsibility centre, supplier, salary and travel expense and follow the formal outline of the Estimates. With the end of each fiscal year a report is prepared for the Legislative Assembly explaining the Government's financial operations. This is achieved by means of financial statements and schedules which are called the Public Accounts.

The Public Accounts are prepared by the Office of the Comptroller General. This department is similar to the Comptroller's section of a large corporation. In addition to being responsible for the preparation of the Public Accounts the Comptroller General is responsible for the accounting and financial systems throughout Government; he must ensure there is proper collection, disposition and recording of public money; he must maintain the central accounts of the Government, issue directives and provide methods by which ministries and staffs shall account for public money. The Public Accounts are a summary reporting of these functions.

The Public Accounts are published along with the Auditor General's opinion on the accounts in several major sections—the Combined Financial Statements (Section B), the Consolidated Financial Statements (Section C) and the Trust Funds (Section D). In addition to expressing her opinion on the fairness of presentation of the results of the Government's financial statements, the Auditor General also publishes an Annual Report on accounting and financial administration matters resulting from her examination that she considers should be brought to the attention of the Legislative Assembly. The Auditor General's Annual Report is generally tabled with the Legislature about the same time as the Public Accounts.

Once the Legislative Assembly receives the Public Accounts and the Annual Report of the Auditor General a committee, called the Standing Committee on Public Accounts and Economic Affairs, which is comprised of both Government and Opposition member MLA's, is established to assess the financial operations and administration of the Government. Many of the matters addressed by this committee are derived from or are directly related to the Public Accounts.

## AN OUTLINE OF THE PUBLIC ACCOUNTS

The Public Accounts are the documents that contain the audited financial statements of the Government and such other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The Public Accounts are prepared by the Comptroller General in accordance with the Government's accounting policies as established by Treasury Board and cover the fiscal year of the Government, which is from April 1 to March 31 of the following year.

The Government carries on its activities through a variety of appropriations, special funds, corporations and agencies:

**GENERAL FUND** = MAIN OPERATING ACCOUNT AND SPECIAL ACCOUNTS

**GENERAL FUND** + **SPECIAL FUNDS** Funds earmarked for specific purposes. = **COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)—SECTION B OF PUBLIC ACCOUNTS**

**GENERAL FUND** + **SPECIAL FUNDS** Funds earmarked for specific purposes. + **CROWN CORPORATIONS AND AGENCIES** Service, Provincial, Transportation and Commercial Entities. = CONSOLIDATED FINANCIAL STATEMENTS—SECTION C OF PUBLIC ACCOUNTS

The Public Accounts, which are in three volumes, contain the following financial statements:

- *Section A Summary Financial Statements*—these statements summarize for 1984/85, in simplified form the financial position of the Province, disclosing the recorded assets and liabilities, recording the changes in taxpayers' equity, portraying the operating results and the financial position of the Trust Funds.

- *Section B Combined General Fund and Special Funds (Consolidated Revenue Fund) Financial Statements*—these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund (main operating account and special accounts), with funds earmarked for specific purposes, Special Funds.
- *Section C Consolidated Financial Statements*—these statements have been prepared to disclose the economic impact of the Government's activities and they aggregate the Consolidated Revenue Fund, which comprises the financial statements of General Fund and Special Funds and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government programs ("provincial" corporations). Crown corporations which are intended to be run on commercial lines are recorded on an equity basis.
- *Section D Trust Funds*—this section contains information on funds held in trust for third parties. The Legislature has no power of appropriation over them.
- *Section E Detailed Ministry Expenditures*—this section contains details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Funds transactions.
- *Section F Detailed Schedules of Payments*—this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.
- *Section G Financial Statements of Crown Corporations and Agencies*—this section contains the latest audited financial statements of Crown corporations and other Government agencies: a list of those entities included in this section is incorporated in Section G.
- *Section H Financial Statements for various Trust Funds*—this section contains the latest audited financial statements of the pension and superannuation funds administered by the Government.

The financial statements included in Volume I comprise the following:

- *Balance Sheet*—a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the Province owns a significant number of other assets: fixed assets, including highways, bridges and ferries; and Crown land, which includes parks, forests and all other publicly held land in the Province.
- *Statement of Operating Results*—a statement summarizing the items of revenue and expenditure for the fiscal year; the net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments*—a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the Government.
- *Notes to Financial Statements*—these amplify and provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.

## SECTION A

## SUMMARY FINANCIAL STATEMENTS OF THE PROVINCE

### CONTENTS

Page

Summary of Significant Accounting Policies ........ A 3

Combined General Fund and Special Funds (Consolidated Revenue Fund)

—Combined Summary of Changes in Financial Position ........ A 6

—Combined Balance Sheet ........ A 7

—Combined Statement of Operating Results ........ A 8

—Combined Statement of Changes in Cash and Temporary Investments ........ A 9

Consolidated Financial Statements (Consolidated Revenue Fund and Crown Corporations)

—Consolidated Balance Sheet ........ A 10

—Consolidated Statement of Taxpayers' Equity ........ A 11

—Consolidated Statement of Operating Results ........ A 12

Trust Funds

—Statement of Financial Position ........ A 13

—Statement of Changes in Trust Balances ........ A 14

# SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

## REPORTING ENTITY

The three main areas of interest or reporting entities on which the financial statements contained in these Public Accounts report are as follows:

- Combined General Fund and Special Funds (Consolidated Revenue Fund)—the accounts included in these statements are those of the General Fund—which includes the main operating accounts of the Government—and Special Funds—which include earmarked revenues and funds set aside from the General Fund for specific purposes.
- Consolidated Financial Statements—these statements aggregate, on a consistent basis, the accounts of the Combined General Fund and Special Funds with those of certain Crown corporations: "service" corporations, which exist to service the Government, and "provincial" corporations, which conduct Government activities and complement Government programs. Other Crown corporations—identified as "transportation" companies and "commercial" enterprises—are included in these accounts on an equity basis, whereby the Government's investment in the entities is adjusted to reflect underlying book values.
- Trust Funds—these statements include Superannuation Funds, Sinking Funds, other Managed Trust Funds, and Custodial Deposits. These funds and deposits are held in trust and the Government has no power of appropriation over them.

In addition to the above main areas, the Public Accounts contain the individual financial statements for all Crown corporations and agencies.

Section A of the Public Accounts is a summary, in simplified form, of the Province's financial statements. Reference should be made to Sections B, C, and D of the Public Accounts for the audited and detailed financial statements of the Province.

## BASIS OF ACCOUNTING

The accrual basis of accounting is used in the preparation of these financial statements which, for these purposes, is specifically expressed as follows:

## REVENUE

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

## EXPENDITURE

All expenditures, including the cost of fixed assets, are recorded on an accrual basis for goods received and services rendered during the year. Unconditional grants are expensed at the time the funds are disbursed. Conditional grants are expensed when the conditions have been fulfilled.

## ASSETS

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditure at the dates of inception of the leases.

## LIABILITIES

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end. Accumulated employees' benefits have been recognized as liabilities of the Province, creating prior period adjustments. A more detailed note is to be found on B 12.

## FOREIGN CURRENCY TRANSLATION

Monetary assets and liabilities denominated in foreign currencies have been translated to Canadian dollars at the exchange rate prevailing at the year-end. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise. Non-monetary assets and liabilities are translated at historical rates of exchange.

## CASH AND TEMPORARY INVESTMENTS

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments are recorded at the lower of cost and market value.

## ACCOUNTS RECEIVABLE

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

## DUE FROM CROWN CORPORATIONS AND AGENCIES

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. Provision is made where collectibility is considered doubtful.

## MORTGAGES RECEIVABLE

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

## PREPAID PROGRAM COSTS

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

## INVENTORIES

Inventories comprise items held for resale and are recorded at the lower of cost and net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

## INVESTMENTS IN AND ADVANCES TO CROWN CORPORATIONS

Investments in and advances to Crown corporations represent long-term investments and, in the combined financial statements, they are recorded at cost unless significant prolonged impairment in value has occurred since the acquisition date, in which case they are written down to recognize this loss in value. In the consolidated financial statements, these are either fully consolidated or accounted for on an equity basis.

## FISCAL AGENCY LOANS

Fiscal Agency loans consist of loans made to government bodies by the Province in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount and sinking fund balances.

## PROPERTY UNDER DEVELOPMENT

Property under development is comprised of all property which will eventually be sold to outside parties; such property is recorded at the lower of cost and net realizable value.

## FIXED ASSETS

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of $1.

## OTHER ASSETS

Other assets include loans, investments and advances of a miscellaneous nature which are recorded at cost and adjusted for any prolonged impairment in value. Certain deferred charges are also included.

## ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as a part of the expenditure of the fiscal year.

## DUE TO CROWN CORPORATIONS AND AGENCIES

Amounts due to Crown corporations and agencies represent liabilities incurred, other than trade payables, which are repayable in the following year.

## DEFERRED REVENUE

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

## PUBLIC DEBT

Public debt represents direct debt obligations on behalf of the Province of British Columbia and government bodies.

## GUARANTEED DEBT

Guaranteed debt represents debt of municipalities and other local governments, Provincial Crown corporations, agencies, and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding.

## COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)

### COMBINED SUMMARY OF CHANGES IN FINANCIAL POSITION FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| | | | Assets ($ Millions) | | | Liabilities ($ Millions) | | **Net Equity ($ Millions)** |
|---|---|---|---|---|---|---|---|---|
| Financial Position—Beginning of Year— | | | 2,317 | | | (2,908) | | **(591)** |
| Changes in Financial Position During Year— | | | | | | | | |
| Revenue | 7,790 | | | | | | | |
| Expenditure | 8,784 | | | | | | | |
| | (994) | | | | | | | |
| | | | 1,075 | | | (2,069) | | **(994)** |
| Financial Position—End of Year— | | | | | | | | |
| Cash and temporary investments | | 204 | | Accounts payable and deferred revenue | (1,185) | | | |
| Remaining assets | | 3,188 | | Public debt | (3,792) | | (1,585) | |
| | | | 3,392 | | | (4,977) | | **(1,585)** |

# COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)

## COMBINED BALANCE SHEET AS AT MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| **ASSETS** | ($ Millions) | |
| Cash and Temporary Investments | 204 | 207 |
| Accounts Receivable | 847 | 831 |
| Investments in and Advances to Crown Corporations | 280 | 282 |
| Fiscal Agency Loans | 1,310 | 238 |
| Other Assets | 751 | 759 |
| | 3,392 | 2,317 |
| **LIABILITIES** | | |
| Accounts Payable | 1,185 | 1,074 |
| Public Debt | 3,792 | 1,834 |
| | 4,977 | 2,908 |
| **NET EQUITY** | | |
| Net Liabilities | (1,585) | (591) |
| | 3,392 | 2,317 |
| **GUARANTEED DEBT** | 12,207 | 12,755 |
| **TRUST FUNDS** | 11,603 | 9,761 |

A more detailed Balance Sheet is to be found on B 7.

# COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)

## COMBINED STATEMENT OF OPERATING RESULTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| Revenue | ($ Millions) | |
| Taxation | 4,361 | 4,063 |
| Natural resources | 721 | 679 |
| Contributions from Government enterprises | 360 | 351 |
| Contributions from the Federal Government | 1,791 | 1,773 |
| Other | 557 | 478 |
| Total Revenue | 7,790 | 7,344 |
| Expenditure | | |
| General government | 170 | 154 |
| Protection of persons and property | 411 | 414 |
| Transportation and communications | 766 | 832 |
| Health and social services | 3,991 | 3,941 |
| Recreation and cultural services | 59 | 63 |
| Education | 1,729 | 1,757 |
| Natural resources and primary industries | 476 | 482 |
| Trade and industrial development | 52 | 61 |
| Housing | 55 | 80 |
| Aid to local government | 287 | 309 |
| Interest on public debt | 275 | 113 |
| Other | 513 | 150 |
| Total Expenditure | 8,784 | 8,356 |
| Net Expenditure for the Year | (994) | (1,012) |

A more detailed Statement of Operating Results is to be found on B 8.

# COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)

## COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| | 1985 | | 1984 | |
|---|---|---|---|---|
| | ($ Millions) | | | |
| Cash and Temporary Investments—Beginning of Year— | | 207 | | 283 |
| Operating Transactions— | | | | |
| Net expenditure for the year | (994) | | (1,012) | |
| *Add:* Other items not affecting cash | 96 | | 120 | |
| Cash items affecting future operations | (2) | | 97 | |
| | | (900) | | (795) |
| Financing Transactions— | | | | |
| Reduction (increase) in investments in and advances to Crown corporations | 2 | | (11) | |
| Reduction (increase) in Fiscal Agency Loans | (1,071) | | (237) | |
| Reduction (increase) in other assets | 21 | | 16 | |
| Increase (decrease) in Public debt | 1,945 | 897 | 951 | 719 |
| Decrease in Cash and Temporary Investments— | | (3) | | (76) |
| Cash and Temporary Investments—End of Year— | | 204 | | 207 |

A more detailed Statement of Changes in Cash and Temporary Investments is to be found on B 9.

# CONSOLIDATED FINANCIAL STATEMENTS (CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)

## CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1985

| | 1985 | | 1984 | |
|---|---|---|---|---|
| | | ($ Millions) | | |
| **ASSETS** | | | | |
| Consolidated Revenue Fund— | | | | |
| General Fund | 3,154 | | 2,103 | |
| Special Funds | 237 | | 214 | |
| | 3,391 | | 2,317 | |
| *Less:* Adjustments on consolidation | (2,608) | | (768) | |
| | | 783 | | 1,549 |
| Consolidated Crown Corporations— | | | | |
| Service corporations | 894 | | 261 | |
| Provincial corporations | 3,400 | | 448 | |
| | | 4,294 | | 709 |
| Unremitted Equity of non-consolidated Crown Corporations | | 997 | | 612 |
| | | 6,074 | | 2,870 |
| **LIABILITIES** | | | | |
| Consolidated Revenue Fund— | | | | |
| General Fund | 4,915 | | 2,852 | |
| Special Funds | 62 | | 57 | |
| | 4,977 | | 2,909 | |
| *Less:* Adjustments on consolidation | (939) | | (563) | |
| | | 4,038 | | 2,346 |
| Consolidated Crown Corporations— | | | | |
| Service corporations | 791 | | 789 | |
| Provincial corporations | 3,027 | | 697 | |
| | | 3,818 | | 1,486 |
| | | 7,856 | | 3,832 |
| **TAXPAYERS' EQUITY** | | | | |
| Taxpayers' Deficiency | | (1,782) | | (962) |
| | | 6,074 | | 2,870 |
| **GUARANTEED DEBT** | 9,439 | | 12,076 | |
| **TRUST FUNDS** | 11,603 | | 9,761 | |

A more detailed Consolidated Balance Sheet is to be found on C 7.

# CONSOLIDATED FINANCIAL STATEMENTS (CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)

## CONSOLIDATED STATEMENT OF TAXPAYERS' EQUITY FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| | ($ Millions) | |
| Taxpayers' equity (deficiency)—beginning of year | (854) | 117 |
| Prior period adjustments | (106) | (116) |
| As restated | (960) | 1 |
| Consolidated net expenditure | (822) | (963) |
| Taxpayers' deficiency — end of year | (1,782) | (962) |

A more detailed Consolidated Statement of Taxpayers' Equity is to be found on C 8.

# CONSOLIDATED FINANCIAL STATEMENTS (CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)

## CONSOLIDATED STATEMENT OF OPERATING RESULTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| | 1985 | | | | 1984 |
|---|---|---|---|---|---|
| | Consolidated Revenue Fund | Consolidated Crown Corporations | Transfers Between Consolidated Revenue Fund and Crown Corporations | Total | Total |
| **Revenue** | | ($ Millions) | | | |
| Taxation | 4,361 | | | 4,361 | 4,064 |
| Natural resources | 720 | 544 | (140) | 1,124 | 1,081 |
| Other | 557 | 784 | (257) | 1,084 | 865 |
| Contributions from Government enterprises | 361 | 909 | (905) | 365 | 332 |
| Contributions from Federal Government | 1,791 | | | 1,791 | 1,773 |
| Total Revenue | 7,790 | 2,237 | (1,302) | 8,725 | 8,115 |
| **Expenditure** | | | | | |
| General government | 169 | 221 | (30) | 360 | 392 |
| Protection of persons and property | 411 | 17 | (85) | 343 | 347 |
| Transportation and communications | 766 | | (36) | 730 | 866 |
| Health and social services | 3,991 | 880 | (714) | 4,157 | 4,064 |
| Recreation and cultural services | 59 | 8 | (5) | 62 | 65 |
| Education | 1,728 | 5 | (186) | 1,547 | 1,752 |
| Natural resources and primary industries | 476 | 407 | (41) | 842 | 833 |
| Trade and industrial development | 52 | 255 | (7) | 300 | 114 |
| Housing | 55 | 21 | (15) | 61 | 87 |
| Aid to local government | 287 | 1 | (1) | 287 | 310 |
| Interest on public debt | 276 | 411 | (3) | 684 | 215 |
| Other | 513 | 224 | (179) | 558 | 107 |
| Total Expenditure | 8,783 | 2,450 | (1,302) | 9,931 | 9,152 |
| Net Expenditure for the Year | (993) | (213) | | (1,206) | (1,037) |
| Increase in Unremitted Equity in Commercial and Transportation Companies | | | | 384 | 74 |
| Consolidated Net Expenditure for the Year | | | | (822) | (963) |

A more detailed Consolidated Statement of Operating Results is to be found on C 9.

# TRUST FUNDS

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1985

| | 1985 | | 1984 | |
|---|---|---|---|---|
| | ($ Millions) | | | |
| **ASSETS** | | | | |
| Superannuation and Pension Funds | 6,580 | | 5,690 | |
| Sinking Funds | 2,240 | | 1,620 | |
| Other Managed Funds | 539 | | 565 | |
| Custodial Deposits | 2,259 | | 1,901 | |
| | | 11,618 | | 9,776 |
| **LIABILITIES** | | | | |
| Superannuation and Pension Funds | 5 | | 13 | |
| Other Managed Funds | 2 | | 2 | |
| Custodial Deposits | 8 | | | |
| | | 15 | | 15 |
| **TRUST FUND BALANCES** | | | | |
| Superannuation and Pension Funds | 6,575 | | 5,677 | |
| Sinking Funds | 2,240 | | 1,620 | |
| Other Managed Funds | 537 | | 563 | |
| Custodial Deposits | 2,251 | | 1,901 | |
| | | 11,603 | | 9,761 |
| | | 11,618 | | 9,776 |

A more detailed Statement of Financial Position is to be found on D 6 and D 7.

# TRUST FUNDS

## STATEMENT OF CHANGES IN TRUST BALANCES FOR THE YEAR ENDED MARCH 31, 1985

| | 1985<br>($ Millions) | | 1984<br>($ Millions) | |
|---|---|---|---|---|
| **SUPERANNUATION AND PENSION FUNDS** | | | | |
| Contributions and Transfers In | 620 | | 620 | |
| Investment Income | 643 | 1,263 | 532 | 1,152 |
| Pension Payments and Transfers Out | (358) | | (299) | |
| Administration Fees and Other | (7) | (365) | (7) | (306) |
| Net Change | | 898 | | 846 |
| **SINKING FUNDS** | | | | |
| Instalments | 616 | | 161 | |
| Investment Income | 243 | 859 | 166 | 327 |
| Capital Disbursements | | (239) | | (23) |
| Net Change | | 620 | | 304 |
| **OTHER MANAGED FUNDS** | | | | |
| Capital Receipts | 6,192 | | 4,888 | |
| Investment Income | 77 | 6,269 | 50 | 4,938 |
| Capital Disbursements | (6,293) | | (4,639) | |
| Other Costs and Administration | (2) | (6,295) | (1) | (4,640) |
| Net Change | | (26) | | 298 |

A more detailed Statement of Changes in Trust Balances is to be found on D 8 and D 9.

## SECTION B

# COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)

## CONTENTS

Page
Preamble .......... B 3
Report of the Auditor General .......... B 5
Combined Balance Sheet .......... B 7
Combined Statement of Operating Results .......... B 8
Combined Statement of Changes in Cash and Temporary Investments .......... B 9
Notes to Combined Financial Statements .......... B 10

### SUPPLEMENTARY SCHEDULES

Schedule of Combined General Fund and Special Funds Revenue by Sources for the Fiscal Years Ended March 31, 1981 Through 1985 .......... B 22
Schedule of Combined General Fund and Special Funds Expenditure by Function for the Fiscal Years Ended March 31, 1981 Through 1985 .......... B 24
Schedule of Special Funds Transactions and Balances for the Fiscal Year Ended March 31, 1985 .......... B 27
Schedule of Combined General Fund and Special Funds Expenditure by Objects of Expenditure Classification (Grouped) for the Fiscal Year Ended March 31, 1985 .......... B 28
Schedule of Resource Revenue by Source for the Fiscal Year Ended March 31, 1985 .......... B 29
Schedule of General Fund Revenue by Source for the Fiscal Year Ended March 31, 1985 .......... B 30
Schedule of General Fund Expenditure by Ministry for the Fiscal Year Ended March 31, 1985 .......... B 32
Schedule of General Fund Expenditure by Appropriation .......... B 33
Schedule of Guaranteed Debt .......... B 42
Schedule of Public Debt .......... B 44
Schedule of Money Refunded .......... B 56
Schedule of Assets and Uncollectable Debts Written Off .......... B 57
Schedule of Debts Extinguished .......... B 58
Schedule of Remissions .......... B 58
Schedule of Payments Based on Contributions .......... B 59
Schedule of Obligations Under Capital Leases .......... B 60
Schedule of Payments Made to Honour Guarantees .......... B 60
Schedule of Investment Portfolio .......... B 61

# COMBINED GENERAL FUND AND SPECIAL FUNDS (CONSOLIDATED REVENUE FUND)

## PREAMBLE

The activities of the General Fund and Special Funds, comprising the transactions and balances of the Consolidated Revenue Fund, have been combined for reporting purposes. In these Combined Financial Statements, the transfers between the General Fund and the Special Funds have been eliminated, but General Fund figures have been reported separately in order to provide a comparison of actual General Fund revenues and expenditures to that presented in the 1984/85 Estimates of Revenue and Expenditure and to ensure the reporting of General Fund expenditures is consistent with legislative authority.

Revenue and expenditure are recorded in the Public Accounts on the accrual basis of accounting as expressed in note 1 to the combined financial statements.

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

**8 Bastion Square**
**Victoria**
**British Columbia**
**V8V 1X4**

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## AUDITOR GENERAL'S REPORT

*To the Legislative Assembly*
*of the Province of British Columbia*
*Parliament Buildings*
*Victoria, British Columbia*

I have examined the combined balance sheet of the Combined General Fund and Special Funds (Consolidated Revenue Fund) of the Government of the Province of British Columbia as at 31 March 1985, and the combined statements of operating results and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these combined financial statements present fairly the financial position of the Government of the Province of British Columbia as at 31 March 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied, after giving retroactive effect to the change in the method of recognizing employee leave entitlements as explained in Note 2(a) to these financial statements, on a basis consistent with that of the preceding year.

Erma Morrison

ERMA MORRISON, F.C.A.
*Auditor General*

*Victoria, British Columbia*
*31 August 1985*

## COMBINED BALANCE SHEET AS AT MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| **ASSETS** | $ | $ |
| Cash and temporary investments (note 3) | 204,239,334 | 207,002,191 |
| Accounts receivable (note 4) | 694,288,110 | 735,410,979 |
| Due from Crown corporations and agencies (note 5) | 152,521,240 | 95,405,803 |
| Mortgages receivable (note 6) | 269,353,661 | 265,165,929 |
| Prepaid program costs (note 7) | 96,205,420 | 85,407,407 |
| Inventories (note 8) | 48,183,193 | 42,772,910 |
| Investments in and advances to Crown corporations (note 9) | 280,142,816 | 282,270,016 |
| Fiscal Agency loans (note 10) | 1,309,625,903 | 237,754,556 |
| Property under development (note 11) | 57,866,040 | 53,419,774 |
| Fixed assets (note 1) | 1 | 1 |
| Other assets (note 12) | 279,174,010 | 312,884,870 |
| | **3,391,599,728** | **2,317,494,436** |
| **LIABILITIES** | | |
| Accounts payable and accrued liabilities (note 13) | 822,114,222 | 748,525,589 |
| Due to Crown corporations and agencies (note 14) | 169,107,883 | 141,705,652 |
| Deferred revenue (note 15) | 193,949,735 | 184,793,322 |
| Public debt for the purpose of (note 16) | | |
| —Province of British Columbia | 2,475,936,434 | 1,596,111,670 |
| —Fiscal Agency loans | 1,315,760,795 | 237,754,556 |
| | **4,976,869,069** | **2,908,890,789** |
| **NET EQUITY** | | |
| Net equity (deficiency) — beginning of year as previously reported | (483,516,140) | 536,061,336 |
| Accrual of prior years' liability for employee benefits (note 2) | (107,880,213) | (115,378,316) |
| As restated | (591,396,353) | 420,683,020 |
| Net expenditure for the year | (993,872,988) | (1,012,079,373) |
| Net deficiency — end of year | **(1,585,269,341)** | **(591,396,353)** |
| | **3,391,599,728** | **2,317,494,436** |
| **CONTINGENCIES AND COMMITMENTS** (note 17) | | |
| Guaranteed Debt | **12,207,358,176** | **12,755,118,837** |
| **TRUST FUNDS** (section D) | **11,603,492,198** | **9,760,933,014** |

The accompanying notes and supplementary schedules are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance:

D. L. EMERSON
*Deputy Minister of Finance and Secretary of Treasury Board*

D. B. MARSON
*Comptroller General*

# COMBINED STATEMENT OF OPERATING RESULTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| Estimates 1985 | | 1985 | | | | 1984 |
|---|---|---|---|---|---|---|
| | | General Fund | Special Funds | Adjustments For Transfers Between General Fund and Special Funds[1] | Total | Total |
| $ | | $ | $ | $ | $ | $ |
| | **Revenue** | | | | | |
| 4,684,000,000 | Taxation | 4,360,553,321 | | | 4,360,553,321 | 4,063,450,775 |
| 679,000,000 | Natural resources | 289,522,035 | 720,913,516 | (289,522,035) | 720,913,516 | 678,687,779 |
| 495,000,000 | Other | 437,519,401 | 320,547,688 | (200,862,675) | 557,204,414 | 477,909,287 |
| 370,000,000 | Contributions from Government enterprises | 360,302,655 | | | 360,302,655 | 351,544,291 |
| 1,491,000,000 | Contributions from the Federal Government | 1,790,967,833 | | | 1,790,967,833 | 1,772,680,663 |
| **7,719,000,000** | Total revenue | **7,238,865,245** | **1,041,461,204** | **(490,384,710)** | **7,789,941,739** | **7,344,272,795** |
| | **Expenditure** | | | | | |
| 157,900,000 | General government | 166,691,128 | 3,025,350 | | 169,716,478 | 154,112,109 |
| 379,200,000 | Protection of persons and property | 411,259,234 | | | 411,259,234 | 414,201,848 |
| 554,000,000 | Transportation and communications | 765,837,762 | | | 765,837,762 | 831,654,727 |
| 3,882,500,000 | Health and social services | 3,991,213,568 | | | 3,991,213,568 | 3,941,609,405 |
| 55,600,000 | Recreation and cultural services | 53,933,730 | 4,939,233 | | 58,872,963 | 63,476,775 |
| 1,659,500,000 | Education | 1,728,662,286 | | | 1,728,662,286 | 1,756,984,818 |
| 487,800,000 | Natural resources and primary industries | 453,824,645 | 338,127,919 | (315,794,710) | 476,157,854 | 481,705,036 |
| 78,900,000 | Trade and industrial development | 50,825,519 | 1,526,031 | | 52,351,550 | 60,756,715 |
| 60,500,000 | Housing | 55,196,473 | | | 55,196,473 | 80,566,747 |
| 290,300,000 | Aid to local government | 256,463,966 | 204,710,052 | (174,590,000) | 286,584,018 | 308,903,676 |
| 237,600,000 | Interest on public debt[2] | 274,580,712 | | | 274,580,712 | 112,594,092 |
| 546,200,000 | Other | 34,236,953 | 479,144,876 | | 513,381,829 | 149,786,220 |
| **8,390,000,000** | Total expenditure | **8,242,725,976** | **1,031,473,461** | **(490,384,710)** | **8,783,814,727** | **8,356,352,168[3]** |
| **(671,000,000)** | Net Revenue (Expenditure) for the Year | **(1,003,860,731)** | **9,987,743** | | **(993,872,988)** | **(1,012,079,373)** |

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[1] Adjustments of $490,384,710 are composed of transfers to the Farm Income Assurance Fund—$26,272,675; Revenue Sharing Fund—$174,590,000; General Fund (from the Resource Revenue Stabilization Fund)—$289,522,035.

[2] Interest on debt for the purposes of the Province and not including interest on borrowings for government bodies (fiscal agency borrowings).

[3] All 1984 operating expenditure, except for Interest on Public Debt, has been restated to reflect the inclusion of employee benefits, telecommunications and certain other expenses in the program costs. This change was implemented at the start of the 1984/85 fiscal year.

The accompanying notes and supplementary schedules are an integral part of these financial statements.

# COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| | 1985 | | 1984 | |
|---|---|---|---|---|
| | $ | | $ | |
| **Balance—Beginning of Year** | | 207,002,191 | | 282,550,897 |
| **Operating Transactions** | | | | |
| Revenue | 7,789,941,739 | | 7,344,272,795 | |
| Expenditure | 8,783,814,727 | | 8,356,352,168 | |
| Net expenditure | (993,872,988) | | (1,012,079,373) | |
| *Add:* Non-cash items included in net revenue (expenditure)[1] | 95,896,585 | | 120,922,242 | |
| Cash items applicable to future operations | | | | |
| —Change in prepaid program costs | (10,798,013) | | 3,103,997 | |
| —Change in deferred revenue | 9,156,413 | | 93,521,832 | |
| | (1,641,600) | | 96,625,829 | |
| Used for operations | | (899,618,003) | | (794,531,302) |
| **Financing Transactions** | | | | |
| Receipts: | | | | |
| Mortgage principal repayments | 35,611,445 | | 42,464,806 | |
| Repayment of investments in and advances to Crown corporations | 21,281,336 | | 11,967,160 | |
| Repayment of fiscal agency loans | 1,999,508,303 | | 104,413,450 | |
| Property sales—net | 9,429,605 | | 34,259,828 | |
| Repayments of other assets | 146,106,489 | | 194,981,006 | |
| Debt issue for the purpose of: | | | | |
| —Province of British Columbia | 4,705,445,337 | | 3,779,063,880 | |
| —Fiscal Agency Loans Fund | 3,070,519,482 | | 342,168,006 | |
| | 9,987,901,997 | | 4,509,318,136 | |
| Payments: | | | | |
| Mortgages issued | 39,799,177 | | 57,315,596 | |
| Investments in and advances to Crown corporations | 19,150,644 | | 22,758,300 | |
| Property purchases | 13,875,871 | | 23,177,378 | |
| Fiscal agency loans | 3,070,519,482 | | 342,168,006 | |
| Investments in other assets | 116,476,523 | | 174,402,810 | |
| Debt retirement and sinking fund instalments for: | | | | |
| —Province of British Columbia | 3,837,851,743 | | 3,066,100,000 | |
| —Fiscal Agency Loans Fund | 1,993,373,411 | | 104,413,450 | |
| | 9,091,046,851 | | 3,790,335,540 | |
| Derived from financing transactions | | 896,855,146 | | 718,982,596 |
| **Decrease in Cash and Temporary Investments** | | (2,762,857) | | (75,548,706) |
| **Balance—End of Year** | | 204,239,334 | | 207,002,191 |

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This statement shows how the activities of the Province have been financed including:

- —the extent to which funds have been generated from operating transactions (being those activities which affect operating results) and financing transactions (being those activities which affect assets and liabilities but not the operating results);
- —how the financial resources of the Province have been used; and,
- —the effects of these activities on the liquid funds (being cash and temporary investments) of the Province.

[1] Non-Cash Items Included in Net Revenue (Expenditure):

| | 1985 | 1984 |
|---|---|---|
| Change in accounts receivable | 41,122,869 | (128,300,210) |
| Change in due from Crown corporations | (57,115,437) | (22,518,741) |
| Change in inventories | (5,410,283) | 2,602,821 |
| Change in other assets | 4,080,894 | |
| Change in accounts payable and due to Crown corporations | 100,990,864 | 293,373,757 |
| Change in investments in and advances to Crown corporations—shares | (3,492) | (24,235,385) |
| Change in public debt for the purpose of: | | |
| —Province of British Columbia | 12,231,170 | |
| —Fiscal Agency Loans Fund | 860,168 | |
| Change in fiscal agency loans | (860,168) | |
| | 95,896,585 | 120,922,242 |

The accompanying notes and supplementary schedules are an integral part of these financial statements.

# NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

## 1. Significant Accounting Policies

### (a) Reporting Entity

These financial statements include the transactions and balances of the General Fund and Special Funds which combined are known as the Consolidated Revenue Fund. They do not include the accounts of Crown corporations, except to the extent of investments or advances which are carried at cost. Separate consolidated financial statements of the Province are prepared which include the activities of certain of these entities. (*See* Section C.)

For purposes of these financial statements the accounts of the Province are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund—it includes all transactions of the Province not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission; and
- Special Funds—these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes.

Trust Funds—in addition, the combined balance sheet discloses, on a memorandum basis, trust funds administered by the Government but over which it has no power of appropriation including trust deposits, sinking funds, certain assurance funds and superannuation funds. (*See* Section D for details.)

### (b) Principles of Combination

The accounts of the General Fund are combined with the Special Funds after adjusting them to conform with the accounting policies as described below. General Fund expenditures are recorded in accordance with legislative authority. Inter-fund revenue and expenditure transactions are not eliminated from the General Fund accounts (detailed in Section B), but they are eliminated upon combination.

### (c) Basis of Accounting

The accrual basis of accounting is used which, for these combined financial statements, is specifically expressed as follows:

*Revenue*

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

Revenues from Crown corporations are recognized when cash transfers are received or when dividends are declared. The net earnings of British Columbia Petroleum Corporation are reported as revenue of the Province in the Resource Revenue Stabilization Fund, whether received or not, because in substance they are received in lieu of other forms of taxation.

*Expenditure*

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year.

Grants are recorded as expenditures. Conditional or fee for service types of grants are expensed when the goods or services have been received or when conditions of a contract have been fulfilled. Unconditional grants, which do not require fulfillment of any terms of a contract before payment, are expensed at the time the funds are disbursed.

Recoveries of expenditure may be permitted as a credit to the appropriate expenditure account when:

(i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
(ii) provision for them has been approved through the Estimates or by Treasury Board; and
(iii) the expenditure to which they relate was incurred in the same fiscal year.

*Assets*

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditures at the dates of inception of the leases.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 1. Significant Accounting Policies—Continued

*Liabilities*

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

*Foreign Currency Translation*

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed term monetary assets and liabilities are reported as a deferred charge and amortized over the remaining terms of the related items on a straight-line basis.

Non monetary assets and liabilities are translated at historical rates of exchange.

(d) SPECIFIC POLICIES

*Cash and Temporary Investments*

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments represent short-term investments, including those in Crown corporations, made to obtain a return on a temporary basis.

Temporary investments are recorded at the lower of cost and market value.

*Accounts Receivable*

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

*Due From Crown Corporations and Agencies*

Due from Crown corporations and agencies represent amounts due, other than trade receivables, which will be realized in the following year. Provision is made where collectibility is considered doubtful.

*Mortgages Receivable*

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

*Prepaid Program Costs*

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

*Inventories*

Inventories comprise items held for resale and are recorded at the lower of cost and net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

*Investments in and Advances to Crown Corporations*

Investments in and advances to Crown corporations represent long-term investments and are recorded at cost unless significant prolonged impairment in value has occurred since the acquisition date, in which case they are written down to recognize this loss in value.

*Fiscal Agency Loans*

Fiscal Agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount and sinking fund balances. Discount is amortized on a straight-line basis over the lives of the loans.

*Property Under Development*

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost and net realizable value.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 1. Significant Accounting Policies—Continued

*Fixed Assets*

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of $1.

*Other Assets*

Other assets include loans, investments and advances of a miscellaneous nature which are recorded at cost after adjustment for any prolonged impairment in value. Certain deferred charges are also included.

*Accounts Payable and Accrued Liabilities*

All amounts payable (including trade payables to Crown corporations and agencies) for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

*Due to Crown Corporations and Agencies*

Amounts due to Crown corporations and agencies represent liabilities incurred, other than trade payables, which are repayable in the following year.

*Deferred Revenue*

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

*Public Debt*

Public debt represents direct debt obligations for the purposes of the Province of British Columbia and the fiscal agency loans. Fiscal agency loans represent borrowings made by the Minister of Finance, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These obligations are recorded at principal less unamortized discount and sinking fund balances where applicable. Discount is amortized on a straight-line basis over the lives of the respective issues.

*Guaranteed Debt*

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Province under the authority of a statute as to net principal and accrued interest outstanding.

*Commitments*

Commitments represent obligations of the Province to the extent of contracts and agreements in place at the year-end.

### 2. Changes in Accounting Policy

(a) A change in policy has been retroactively implemented to recognize accumulated employee sick leave, vacation and other entitlements as liabilities of the Province. Under the previous accounting policy these items were recognized as expenditures in the accounts when paid.
The effect of this change in policy in the 1985 financial statements is to increase the net deficiency at the beginning of the year by $107,880,213 (1984: $115,378,316) to decrease net expenditure by $7,155,338 (1984: $7,498,103) and to increase accrued liabilities by $100,724,875 (1984: $107,880,213).

(b) Effective April 1, 1984 the Province adopted a policy recommended by the Canadian Institute of Chartered Accountants for unrealized foreign currency gains and losses. Unrealized gains and losses on long term, fixed term monetary assets and liabilities are now reported as a deferred charge and amortized over the remaining terms of the related items on a straight line basis.
The effect of this policy change in the 1985 financial statements is to charge the current year's net income with $2,675,516 for amortization of deferred losses and to establish unamortized deferred charges of $12,212,944. Under the previous policy $14,888,460 would have been charged to the current year for foreign currency losses.
The adoption of the new policy had no effect on the financial statements of prior years because they did not contain foreign currency gains and losses on long term monetary assets or liabilities.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 3. Cash and Temporary Investments

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| Cash and bank accounts | (30,005,647) | (67,696,524) |
| Temporary investments | 374,436,757 | 423,467,384 |
| | 344,431,110 | 355,770,860 |
| *Less* amounts applicable to Trust Funds (*see* Section D) | (140,191,776) | (148,768,669) |
| | 204,239,334 | 207,002,191 |

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts. At year-end, balances applicable to trust funds outside the Consolidated Revenue Fund are deducted from the General Fund balance and reported in the trust fund accounts.

Included in temporary investments are bonds and notes of certain Crown corporations amounting to $292,968 (1984: $18,403,086).

### 4. Accounts Receivable

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Gross | Provision For Doubtful Accounts | Net | Net |
| | $ | $ | $ | $ |
| Government of Canada | 76,430,519 | 243,738 | 76,186,781 | 151,778,079 |
| British Columbia municipalities—re: shared-cost programs | 25,280,451 | | 25,280,451 | 31,428,001 |
| Taxes receivable | 270,924,553 | 20,580,000 | 250,344,553 | 225,422,215 |
| Timber royalty, stumpage and range fees | 43,756,694 | 11,774,572 | 31,982,122 | 47,231,067 |
| School districts, library districts, improvement districts, water districts, co-operative associations, local areas and other | 189,809,411 | | 189,809,411 | 189,455,176 |
| Ministerial advances and sundry agencies | 3,943,510 | 74,020 | 3,869,490 | 4,009,094 |
| Trade accounts and other receivables of the— | | | | |
| Crown Land | 8,151,663 | 4,556,120 | 3,595,543 | 1,529,832 |
| British Columbia Liquor Distribution Branch | 2,240,349 | | 2,240,349 | 1,134,257 |
| Queen's Printer | 153,869 | | 153,869 | 131,240 |
| Lottery Fund | 8,081,086 | | 8,081,086 | 9,363,698 |
| Farm Income Assurance Fund | 15,790,065 | | 15,790,065 | 14,112,342 |
| University Endowment Lands Administration | 97,480 | | 97,480 | 90,432 |
| Revenue Sharing Fund | 6,543 | | 6,543 | |
| First Citizens Fund | | | | 5,210 |
| Accrued interest | 39,763,741 | 133,801 | 39,629,940 | 13,093,097 |
| Land sales—principal | 3,177,058 | | 3,177,058 | 3,356,853 |
| Water rentals and recording fees | 1,057,074 | | 1,057,074 | 985,041 |
| Court fees | 8,393,466 | 3,922,679 | 4,470,787 | 4,303,476 |
| Sundry fees | 17,942,650 | 4,862,885 | 13,079,765 | 16,073,348 |
| Recoveries from Crown corporations | 10,977,593 | | 10,977,593 | 11,671,910 |
| *Financial Administration Act*, Sec. 22 | 14,459,083 | 933 | 14,458,150 | 10,236,611 |
| | 740,436,858 | 46,148,748 | 694,288,110 | 735,410,979 |

### 5. Due From Crown Corporations and Agencies

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| British Columbia Buildings Corporation | 15,114,270 | 11,011,976 |
| British Columbia Petroleum Corporation | 135,904,970 | 82,891,827 |
| Workers' Compensation Board of British Columbia | 1,502,000 | 1,502,000 |
| | 152,521,240 | 95,405,803 |

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 6. Mortgages Receivable

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| Crown Land—first mortgages, fully secured, with terms of up to 30 years and interest rates varying from 4% to 22¼% | 38,082,764 | 39,210,300 |
| Provincial Home Acquisition—first and second mortgages pursuant to the *Provincial Home Acquisition Act*, *Home Purchase Assistance Act*, and the *Home Conversion and Leasehold Loan Act*, fully secured, with terms of up to 25 years and interest rates varying from 8¼% to 15% (net of provision for doubtful recoveries of $3,000,000; 1984 $2,000,000) | 231,270,897 | 225,955,629 |
| | 269,353,661 | 265,165,929 |

### 7. Prepaid Program Costs

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| *Guaranteed Available Income for Need Act* | 71,787,924 | 62,743,055 |
| Medical Services Commission of B.C. | 18,867,022 | 13,361,861 |
| Other | 5,550,474 | 9,302,491 |
| | 96,205,420 | 85,407,407 |

### 8. Inventories

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| British Columbia Liquor Distribution Branch | 43,103,917 | 37,244,846 |
| Ministry of Education | 510,898 | 707,721 |
| Ministry of Energy, Mines and Petroleum Resources | 139,090 | |
| Ministry of Environment | 409,970 | 519,080 |
| Ministry of Finance | 2,425,820 | 2,425,820 |
| Ministry of Health | 730,329 | 1,020,312 |
| Ministry of Labour | 25,624 | 198,141 |
| Ministry of Municipal Affairs | 3,105 | 2,745 |
| Ministry of Provincial Secretary and Government Services | 773,544 | 654,245 |
| Ministry of Transportation and Highways | 60,896 | |
| | 48,183,193 | 42,772,910 |

### 9. Investments in and Advances to Crown Corporations

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Shares and Other Investments | Advances | Total | Total |
| | $ | $ | $ | $ |
| British Columbia Buildings Corporation | | 56,832,558 | 56,832,558 | 69,654,765 |
| British Columbia Cellulose Company | 2 | | 2 | 2 |
| British Columbia Development Corporation | 54,618,300 | 20,850,000 | 75,468,300 | 75,538,300 |
| British Columbia Ferry Corporation | 6,851,185 | | 6,851,185 | 6,851,185 |
| British Columbia Food Exhibitions Ltd. (formerly Surrey Farm Products Investments Limited) | 1 | | 1 | 1 |
| British Columbia Hydro and Power Authority | 8,077,086 | | 8,077,086 | 8,073,595 |
| British Columbia Lottery Corporation | 1 | 13,282,332 | 13,282,333 | |
| British Columbia Railway Company | 37,350,601 | | 37,350,601 | 37,350,601 |
| British Columbia Steamship Company (1975) Ltd. | 5 | | 5 | 5 |
| British Columbia Transit | | 55,000,000 | 55,000,000 | 55,000,000 |
| Housing Corporation of British Columbia | 1 | | 1 | 1 |
| Pacific Coach Lines Ltd. | 2 | | 2 | 2 |
| Provincial Rental Housing Corporation | 633,512 | 26,647,229 | 27,280,741 | 29,801,558 |
| W.L.C. Developments Ltd. | 1 | | 1 | 1 |
| | 107,530,697 | 172,612,119 | 280,142,816 | 282,270,016 |

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 9. Investments in and Advances to Crown Corporations—Continued

*(a) Recorded Investments*

The above amounts are the Province's recorded investments in and advances to Crown corporations. The entire issued capital stock for each of the above recorded investments is owned by the Province. In addition, a number of other Crown corporations and agencies exist in which the Province has no recorded investment.

*(b) British Columbia Cellulose Company*

During the year ended March 31, 1984 the Legislature passed the *British Columbia Cellulose Company Repeal Act*. The purpose of this Act is to dissolve British Columbia Cellulose Company and transfer all properties and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

*(c) British Columbia Food Exhibitions Ltd. (formerly Surrey Farm Products Investments Ltd.)*

British Columbia Food Exhibitions Ltd. is currently being organized to carry out an International Food Trade Show "Food Pacific 86".

*(d) British Columbia Lottery Corporation (the Corporation)*

The British Columbia Lottery Corporation was incorporated on October 25, 1984 for the purpose of conducting and managing lottery games on behalf of the Province. By agreement, dated March 29, 1985 the Province withdrew from the Western Canada Lottery Foundation and designated the Corporation to assume this function. The Corporation also represents the interest of the Province in the Inter-Provincial Lottery Corporation games. Operations of the Corporation commenced April 1, 1985.

During the year the Corporation received from the Province interest free advances totalling $13,282,332 to facilitate initial investments in leaseholds, equipment and furnishings. Advances will be repaid from the operations of the Corporation, and are not subject to any specific repayment terms.

*(e) British Columbia Railway Company (the Railway)*

The Province holds the entire issued share capital of the British Columbia Railway Company and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest on all monies borrowed by the Railway. The historic cost of the shares was $257,688,500 and the amount of the debt (net of sinking funds) guaranteed by the Province was $226,322,983 at March 31, 1985.

During the year ended March 31, 1980, the Province's investment, which amounted to $185,572,900, was written down to one dollar and an additional investment of $45 million made in March, 1982 was written off because of the cumulative deficit of the Railway at that date.

During the year ended March 31, 1984, 160,000 shares in the Railway were acquired by the Province at a cost of $16,000,000 in cash and a further 111,156 shares were acquired at a par value of $100 each in exchange for the net railway assets of the British Columbia Harbours Board. In view of the net equity position of the Railway at the time of issue of these shares, their cost is recorded as an asset of the Province.

During the current fiscal year the Province provided $29,359,461 to the Railway to be applied against its historic debt service charges prior to the date of payment of the allocation from the Resource Revenue Stabilization Fund.

On June 15, 1984, the Province of British Columbia paid from the Resource Revenue Stabilization Fund to the Railway $407,642,191 (Canadian) and $17,177,060 (U.S.) to enable the Railway to fully fund its historic debt. These amounts, when added to existing sinking fund balances, permitted the Railway to fund each debt issue on a full and irrevocable basis. The Trustee of the sinking funds used the entire amounts in the sinking funds to purchase promissory notes issued by the Province with a par value of $690,827,000 (Canadian) and $25,747,000 (U.S.). The payment terms and conditions of the promissory notes are sufficient to pay in full all future amounts payable under the terms of the debt issues comprising the historic debt.

The Province instructed the Railway to consolidate its accumulated deficit with contributed surplus as at December 31, 1984 resulting in a transfer from deficit of $242,841,000.

In June, 1984 BC Rail Ltd. issued, through Canadian stock exchanges, eight million Series A Preferred Shares at a price of $25 per share. The common shares of BC Rail Ltd. are owned 25% by the Railway and 75% by BCR Properties Ltd. The Railway holds 100% of the common shares of BCR Properties Ltd.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 9. Investments in and Advances to Crown Corporations—Continued

*(e) British Columbia Railway Company*—Continued

The proceeds of $200 million from the sale of the preferred shares were used by BC Rail Ltd. as part payment for the purchase of the railway assets from the Railway, which in turn, applied the $200 million to reduce its notes payable. These notes had been issued as interim financing in connection with the costs of construction of the 129 kilometre Tumbler Ridge Branch Line.

The Province has agreed to pay to a trustee for distribution to holders of Series A Preferred Shares an amount equal to any dividend, retraction, redemption or liquidation payment specified or provided for in the share provisions attaching to the Series A Preferred Shares which is not made by BC Rail Ltd.

*(f) British Columbia Systems Corporation (the Corporation)*

On August 31, 1983 the Province announced plans to offer all or part of British Columbia Systems Corporation for sale to the private sector. During the year ended March 31, 1985 the Province announced its decision to reject all bids for the Corporation. The Province also announced its plans to streamline the Corporation and to privatize part of the Corporation's services.

As a result, the Corporation has awarded a facilities management contract to Hi-Tech Systems Ltd., a private company owned and operated by former employees of the Corporation. Under the terms of the contract, the company provides the Corporation with management services related to the operation of its central computer facility for a 25-month period ending September 30, 1986. The contract provides for a one-year renewal option, exercisable by the Corporation.

*(g) British Columbia Transit*

The British Columbia Transit advance represents an interest free promissory note with a principal balance of $55,000,000. This note does not become due and payable until any rail transit system constructed or acquired by British Columbia Transit enters into revenue service operation.

*(h) Housing Corporation of British Columbia (the Corporation)*

The operations of the Corporation are in the process of voluntary liquidation and the investment of $6,699,760 at March 31, 1980 has been recovered. Pending dissolution the investment is carried at a nominal value of $1.

*(i) Pacific Coach Lines Ltd. (the Company)*

In the July 7, 1983 Provincial Budget, the Honourable Hugh Curtis, Minister of Finance, announced that the Government intended to give the private sector the opportunity to take over functions and activities not appropriate to Government. On March 31, 1984 the operations of Pacific Coach Lines Ltd. ceased and wind-up of the company is currently in process.

*(j) Ocean Falls Corporation*

During the year ended March 31, 1984 the Legislature passed the *Ocean Falls Repeal Act*. The purpose of this Act is to dissolve the Ocean Falls Corporation and to transfer all of its property and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

# NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

## 10. Fiscal Agency Loans[1]

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Short-Term<br>$ | Long-Term<br>$ | Total<br>$ | Total<br>$ |
| British Columbia Assessment Authority | 3,319,300 | | 3,319,300 | 3,578,940 |
| British Columbia Buildings Corporation | 49,774,616 | 74,787,722 | 124,562,338 | 69,943,921 |
| British Columbia Educational Institutions Capital Financing Authority | | 5,188,000 | 5,188,000 | |
| British Columbia Hydro and Power Authority | | 353,339,857 | 353,339,857 | |
| British Columbia Place Ltd. | 32,088,357 | 44,988,710 | 77,077,067 | 33,827,560 |
| British Columbia Railway Company | 115,891,023 | 24,787,722 | 140,678,745 | |
| British Columbia Transit | 146,885,709 | 229,043,708 | 375,929,417 | 86,500,000 |
| Certificate of Approval Program[2] | 11,694,089 | | 11,694,089 | |
| Expo 86 Corporation | 206,388,115 | | 206,388,115 | 43,904,135 |
| University of British Columbia | 11,448,975 | | 11,448,975 | |
| | 577,490,184 | 732,135,719 | 1,309,625,903 | 237,754,556 |

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[1] Fiscal agency loans are financed by borrowings made by the Province on behalf of government bodies in accordance with Section 41 of the *Financial Administration Act*. As at March 31, 1985 total borrowings outstanding were $1,315,760,795 (*see* note 16, page B 19) of which $1,309,625,903 was due from government bodies. The balance of $6,134,892 which represents mainly repayment of fiscal agency loans prior to maturity was paid into the Fiscal Agency Loans Fund (*see* B 27) as directed by Section 41.5 (3) of the *Financial Administration Act*. These monies are included in the Province's cash balances as disclosed in note 3, page B 13.

[2] The Certificate of Approval Program was designed to provide interim financing for capital projects undertaken by school districts, hospital districts and post secondary institutions. Capital projects are funded in two ways: (1) through the Province's available bank line of credit and (2) through the Canadian and U.S. promissory note program. The program utilizes the borrowing power of the Province to obtain capital financing at lower rates than these authorities could obtain by themselves.

## 11. Property Under Development

| | 1985<br>$ | 1984<br>$ |
|---|---|---|
| Crown Land—real estate | 57,866,040 | 53,419,774 |

## 12. Other Assets

| | 1985<br>$ | 1984<br>$ |
|---|---|---|
| Investments— | | |
| British Columbia Regional Hospital Districts Financing Authority | 12,000,000 | 12,000,000 |
| British Columbia School Districts Capital Financing Authority | 44,080,059 | 44,075,786 |
| British Columbia Resources Investment Corporation | | 1,823 |
| Loans under the— | | |
| *Farm Product Industry Act* | 1,746,276 | 1,761,276 |
| *Ministry of Industry and Small Business Development Act* | 70,245,018 | 69,590,787 |
| *Agricultural Land Development Act* | 18,291,718 | 18,798,331 |
| Oyster Seed Program | 3,593 | 10,567 |
| Downtown Revitalization | 10,839,235 | 7,719,320 |
| Advances— | | |
| City of Penticton | 150,000 | 150,000 |
| British Columbia Credit Unions under Housing Initiative Program Agreement | 31,638,219 | 96,342,805 |
| *Homeowner Assistance Act* | 79,917,766 | 73,866,207 |
| *Agricultural Land Commission Act* | 808,444 | 672,952 |
| Crop Insurance Stabilization | 5,100,000 | |
| Unamortized discount and issue costs on Public Debt | 9,820,750 | 3,784,994 |
| Unamortized foreign exchange losses *less* gains | 12,212,944 | |
| Other | 17,620 | 426,959 |
| | 296,871,642 | 329,201,807 |
| *Less* provision for doubtful accounts | (17,697,632) | (16,316,937) |
| | 279,174,010 | 312,884,870 |

The provision for doubtful accounts is comprised of—*Farm Product Industry Act* ($1,099,999), *Ministry of Industry and Small Business Development Act* ($15,540,271), *Homeowner Assistance Act* ($1,039,742) and Other ($17,620).

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 13. Accounts Payable

Included in the accounts payable and accrued liabilities is $50,306,326 (1984: $38,132,000) in claims made under section 88 of the *Forest Act*. These claims are for work such as the construction of logging access roads and structures, reforestation, silviculture and similar activities performed. Payment to the companies concerned is only made as an offset against related timber stumpage revenues which would otherwise be paid to the Province.

### 14. Due To Crown Corporations and Agencies

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| British Columbia Assessment Authority | | 256,980 |
| British Columbia Development Corporation | 2,150,546 | 732,324 |
| British Columbia Housing Management Commission | 17,500 | |
| British Columbia Hydro and Power Authority | 87,177 | 500,000 |
| British Columbia Institute of Technology | 381,777 | 1,478,407 |
| British Columbia Transit | 10,996,651 | 1,005,000 |
| Legal Services Society | 420,000 | |
| Medical Services Commission of B.C. | 143,045,917 | 130,300,873 |
| Pacific Vocational Institute | 1,190,800 | 851,743 |
| Simon Fraser University | 1,536,111 | 1,604,594 |
| University of British Columbia | 6,570,681 | 3,996,736 |
| University of Victoria | 977,219 | 978,995 |
| Workers' Compensation Board of British Columbia | 1,733,504 | |
| | 169,107,883 | 141,705,652 |

### 15. Deferred Revenue

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| Taxation—Property tax | 720,748 | |
| Natural Resources Revenue | | |
| Minerals—permits and fees | 31,892,784 | 26,991,000 |
| Water resources—water rentals and recording fees | 51,596,804 | 46,949,385 |
| Timber harvesting, rentals and fees | 4,871,912 | 5,413,518 |
| Forest Protection Agreement | | 334,535 |
| Other Revenue | | |
| Licence Revenue | 63,297,000 | 71,138,000 |
| Land leases | 3,673,040 | 4,253,164 |
| Land sales | 4,983,724 | 3,207,713 |
| Miscellaneous sales and services | 2,348,861 | 3,100,531 |
| Contributions from the Federal Government | | |
| Canada Assistance Plan | 30,564,862 | 23,405,476 |
| | 193,949,735 | 184,793,322 |

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 16. Public Debt

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| For the purpose of Province of British Columbia | | |
| Short term promissory notes | 28,022,109 | 95,737,500 |
| *Less:* Unamortized discount | | 134,470 |
| | 28,022,109 | 95,603,030 |
| 91 day Treasury Bills | 780,000,000 | 780,000,000 |
| *Less:* Unamortized discount | 9,790,115 | 9,645,135 |
| | 770,209,885 | 770,354,865 |
| Notes and bonds net of sinking fund balances of $8,598,218 (1984 — Nil) | 1,870,487,464 | 732,047,790 |
| *Less:* Unamortized discount | 192,783,024 | 1,894,015 |
| | 1,677,704,440 | 730,153,775 |
| Total Province of British Columbia Borrowings | **2,475,936,434** | **1,596,111,670** |
| Fiscal Agency Loans | | |
| Short term promissory notes | 593,095,328 | 141,900,201 |
| *Less:* Unamortized discount | 9,470,252 | 645,645 |
| | 583,625,076 | 141,254,556 |
| Notes, bonds and debentures net of sinking fund balances of $2,481,969 (1984 — Nil) | 745,555,551 | 109,000,000 |
| *Less:* Unamortized discount | 13,419,832 | 12,500,000 |
| | 732,135,719 | 96,500,000 |
| Total Fiscal Agency Borrowings | **1,315,760,795** | **237,754,556** |
| **TOTAL PUBLIC DEBT** | **3,791,697,229** | **1,833,866,226** |

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*See* Schedule of Public Debt on B 44 for further details.

### 17. Contingencies and Commitments

(a) Guaranteed Debt

Guaranteed debt as at March 31, 1985 totalled $12,207 million. Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Province under the authority of a statute as to net principal and accrued interest outstanding. See Schedule of Guaranteed Debt on B 42 for details.

(b) Contingent Liabilities

(i) Pending Litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim exceeds $100,000:

(a) A number of airline and railroad companies are challenging the Province's ability to tax the fuel consumed for their operations and to collect sales tax on aircraft; the amounts in issue total $9 million.

(b) Various claims totalling $9.8 million against assessments for social services, logging, mining, and corporation capital tax.

(c) Various legal actions totalling $7.2 million, (each under $2 million and over $100,000), representing claims of damages to persons and property or other miscellaneous claims.

(ii) Other Contingent Liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Because these amounts are uncertain no liability for them has been recorded in these financial statements.

## NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 17. Contingencies and Commitments—Continued

(c) Commitments

General

At the end of each year the Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. Commitments for capital construction projects totalled approximately $230 million, and commitments of a non-capital nature totalled approximately $380 million.

Expo '86 Corporation (The Corporation)

The Province of British Columbia has committed $250 million of Lotto 6/49 funds to the Corporation. Up to March 31, 1985, Lotto 6/49 contributions to the Corporation totalled $53,199,346.

(d) Superannuation and Pension Actuarial Valuations

The Government has statutory responsibility for unfunded liabilities of the Public Service Superannuation Fund and the Teachers' Pension Fund as follows:

| | Public Service Superannuation as at March 31, 1980[1] $ | Teachers' Pension as at December 31, 1980[1] $ |
|---|---|---|
| Assets | | |
| Fund | 1,069,594,000 | 716,697,000 |
| Present value of future contributions | 1,071,750,000 | 1,805,273,000 |
| | 2,141,344,000 | 2,521,970,000 |
| Unfunded Liability | 631,172,000 | 1,019,270,000 |
| Total Actuarial Liability | 2,772,516,000 | 3,541,240,000 |

*See* Section H of the Public Accounts for further details of these plans.

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[1] New actuarial valuations are currently in process.

### 18. Subsequent Events

*(a) Province of British Columbia (the Province)*

In April 1985, the British Columbia Educational Institutions Capital Financing Authority purchased subordinated debentures of the Canadian Commercial Bank in the amount of $13 million. The purchase was made under an agreement with the Province in which the Authority was indemnified from and against any and all losses which might be incurred as a result of the purchase. This arrangement represented the Province's participation in the refinancing of the Canadian Commercial Bank at that time. Four months later, at which time the Province's only investment in the Canadian Commercial Bank was through the above-noted debentures, the Government of Canada announced that it was seeking a court-ordered liquidation of the bank. The amount that the Province may be called upon to pay to the Authority pursuant to the indemnity is uncertain.

*(b) British Columbia Harbours Board (the Board)*

Sections 2 and 3 of the *British Columbia Harbours Board Repeal Act* which provide for the repeal of the *Harbour Board Act* and dissolution of the Board respectively, came into force May 30, 1985.

*(c) British Columbia Lottery Corporation (the Corporation)*

On June 28, 1985 the Legislature passed the *Lottery Corporation Act* (Bill 43). The purpose of this Act is to continue the Corporation as a Crown corporation established by statute. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

*(d) British Columbia Petroleum Corporation (the Corporation)*

The British Columbia Petroleum Corporation at March 31, 1985 had a liability for future gas supply of $30,475,487. This liability represented payments received from a distributor in 1981, 1982 and 1983 who was unable to take delivery of the gas purchased. Such gas volumes may be recovered from the Corporation within five years from the date incurred without further payment. Subsequent to March 31, 1985 the Corporation agreed to return, by July 1, 1985, the volumes of gas represented by the amount of $30,475,487, being the Corporation's liability for future gas supply, to the distributor who paid for those volumes. The net loss of revenues on the volumes of gas returned to the distributor amounts to approximately $13,500,000.

# NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

## 18. Subsequent Events—Continued

*(e) British Columbia Transit*

Effective June 1, 1985, the *British Columbia Transit Amendment Act (No. 2), 1985* merged the Metro Transit Operating Company with British Columbia Transit. Pursuant to the Act, British Columbia Transit assumed all property, rights, debts and obligations as well as responsibility for all employees of the Metro Transit Operating Company.

## 19. Comparatives

Certain of the comparative figures for previous years have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

## SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS REVENUE BY SOURCES FOR THE FISCAL YEARS ENDED MARCH 31

| | 1981 | 1982 | 1983 | 1984 | 1985 |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| Taxation Revenue— | | | | | |
| Personal income | 1,369,211,996 | 1,848,153,074 | 2,008,152,085 | 1,818,815,006 | 1,853,296,653 |
| Corporation income | 456,608,866 | 579,997,631 | 188,550,277 | 309,470,082 | 366,164,204 |
| Social service | 757,974,947 | 1,129,542,193 | 999,449,345 | 1,201,338,425 | 1,331,342,643 |
| Gasoline | 202,536,160 | 331,657,359 | 348,718,971 | 370,554,377 | 411,932,509 |
| Motive fuel use | 28,983,775 | 39,729,670 | 40,254,002 | 50,513,372 | 56,394,694 |
| Fuel oil | 16,763 | | | | |
| Tobacco | 74,654,794 | 102,883,691 | 109,109,479 | 138,450,501 | 159,315,452 |
| Corporation capital | 52,676,696 | 89,779,068 | 83,833,538 | 85,782,350 | 86,998,874 |
| Property (rural areas) | 25,961,274 | 43,437,585 | 40,745,157 | 36,789,104 | 41,008,063 |
| Insurance premium | 17,484,993 | 20,210,237 | 21,141,440 | 20,920,174 | 22,039,794 |
| Hotel room | 15,487,945 | 23,672,817 | 22,550,007 | 23,215,930 | 25,099,624 |
| Horse racing | 6,035,987 | 7,618,292 | 7,164,243 | 7,701,216 | 6,801,580 |
| Succession and gift | 936,688 | 14,216 | | (99,762) | 159,231 |
| **Total Taxation Revenue** | **3,008,570,884** | **4,216,695,833** | **3,869,668,544** | **4,063,450,775** | **4,360,553,321** |
| Natural Resource Revenue— | | | | | |
| Minerals— | | | | | |
| Petroleum and natural gas— | | | | | |
| British Columbia Petroleum Corporation | 208,326,333 | 219,922,383 | 96,048,923 | 166,230,913 | 140,013,142 |
| Permits and fees | 156,459,474 | 69,793,298 | 49,253,175 | 70,380,793 | 97,811,166 |
| Royalties | 50,896,824 | 67,164,102 | 83,523,655 | 96,652,028 | 100,061,797 |
| Revenue from other minerals | 119,593,185 | 62,454,453 | 32,454,641 | 31,616,719 | 54,223,756 |
| | 535,275,816 | 419,334,236 | 261,280,394 | 364,880,453 | 392,109,861 |
| Forests— | | | | | |
| Logging tax | 45,556,100 | 12,276,852 | 2,074,182 | 956,421 | 4,313,466 |
| Timber sales | 233,525,954 | 78,442,028 | 64,700,259 | 103,833,898 | 97,411,290 |
| Forest scaling fees | 9,085,999 | 7,337,736 | 5,738,935 | 8,941,426 | 5,417,582 |
| Other forest revenue | 12,122,787 | 8,666,143 | 10,391,964 | 17,163,860 | 20,161,932 |
| | 300,290,840 | 106,722,759 | 82,905,340 | 130,895,605 | 127,304,270 |
| Water resources | 20,157,482 | 64,990,853 | 187,429,850 | 171,995,181 | 190,840,415 |
| *Wildlife Act*—fees and licences | 6,214,134 | 6,555,038 | 10,935,035 | 10,916,540 | 10,658,970 |
| **Total Natural Resource Revenue** | **861,938,272** | **597,602,886** | **542,550,619** | **678,687,779** | **720,913,516** |
| Other Revenue— | | | | | |
| Sales and services— | | | | | |
| Farm income assurance | 8,939,518 | 43,305,107 | 28,338,001 | 31,843,481 | 26,272,675 |
| Lottery | 25,424,417 | 25,913,997 | 28,137,960 | 60,021,992 | 84,493,299 |
| Land registry fees | 36,399,084 | 31,161,375 | 27,056,219 | 31,035,564 | 27,318,053 |
| Land leases, rentals and fees | 9,518,087 | 8,104,305 | 17,119,741 | 12,448,413 | 13,686,163 |
| Other | 45,560,825 | 69,879,676 | 49,704,795 | 48,374,414 | 49,800,115 |
| | 125,841,931 | 178,364,460 | 150,356,716 | 183,723,864 | 201,570,305 |
| Licences and permits— | | | | | |
| Motor vehicle licences and permits | 81,561,138 | 103,504,451 | 102,107,910 | 39,827,653 | 124,191,583 |
| Other | 35,961,487 | 41,832,114 | 44,045,671 | 43,673,900 | 46,469,541 |
| | 117,522,625 | 145,336,565 | 146,153,581 | 83,501,553 | 170,661,124 |
| Fines and penalties | 14,709,493 | 19,014,445 | 15,250,866 | 16,395,065 | 16,248,367 |
| Income from investments | 225,716,888 | 211,475,421 | 91,321,248 | 77,148,502 | 106,352,207 |
| Recoveries of grants and contributions | 2,182,223 | | | | |
| British Columbia Place Ltd. — dividends, non-recurring recovery of previous grants | | | 65,000,000 | | |
| British Columbia Cellulose Company — dividends | | | 5,000,000 | | |
| Municipal and other governments | 29,621,903 | 32,837,631 | 18,466,674 | 3,876,161 | 3,325,934 |
| Miscellaneous | 46,980,182 | 93,283,860 | 71,842,571 | 113,264,142 | 59,046,477 |
| **Total Other Revenue** | **562,575,245** | **680,312,382** | **563,391,656** | **477,909,287** | **557,204,414** |

## SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS REVENUE BY SOURCES FOR THE FISCAL YEARS ENDED MARCH 31—Continued

| | 1981 | 1982 | 1983 | 1984 | 1985 |
|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ |
| Contributions from Government Enterprises— | | | | | |
| Liquor Distribution Branch | 274,548,747 | 315,839,210 | 337,854,900 | 351,525,246 | 355,898,655 |
| British Columbia Buildings Corporation | 17,045,000 | 8,005,000 | | | 4,404,000 |
| British Columbia Systems Corporation | 1,522,000 | 2,676,000 | | 19,045 | |
| **Total Contributions from Government Enterprises** | **293,115,747** | **326,520,210** | **337,854,900** | **351,544,291** | **360,302,655** |
| Contributions from the Federal Government— | | | | | |
| Established programs financing | 638,388,000 | 643,861,000 | 652,360,000 | 928,536,000 | 1,059,490,000 |
| Fiscal stabilization | | | | 139,000,000 | 35,000,000 |
| Canada Assistance Plan | 312,856,926 | 320,167,884 | 460,005,833 | 543,710,297 | 572,860,899 |
| Statutory and other subsidies | 7,352,468 | 7,595,929 | 9,232,574 | 7,241,818 | 5,895,275 |
| Other shared costs and grants in aid | 117,927,500 | 110,692,549 | 94,025,647 | 137,877,548 | 98,403,659 |
| Reciprocal Taxation Agreement | | | | 16,315,000 | 19,318,000 |
| **Total Contributions from the Federal Government** | **1,076,524,894** | **1,082,317,362** | **1,215,624,054** | **1,772,680,663** | **1,790,967,833** |
| **Total Gross Revenue** | **5,802,725,042** | **6,903,448,673** | **6,529,089,773** | **7,344,272,795** | **7,789,941,739** |
| Reconciliation with Summaries of Revenue— | | | | | |
| General Fund | 5,699,889,486 | 6,773,703,062 | 7,327,745,838 | 7,242,388,185 | 7,238,865,245 |
| *Less* transfers from Special Funds | (12,660,764) | (62,768,481) | (1,405,730,330) | (677,267,349) | (289,522,035) |
| Special Funds | 636,046,302 | 488,913,886 | 873,667,613 | 1,030,516,017 | 1,041,461,204 |
| *Less* transfers from General Fund | (520,549,982) | (296,399,794) | (266,593,348) | (251,364,058) | (200,862,675) |
| | **5,802,725,042** | **6,903,448,673** | **6,529,089,773** | **7,344,272,795** | **7,789,941,739** |

## SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31

| | 1981 | 1982 | 1983 | 1984 | 1985 |
|---|---|---|---|---|---|
| General Government— | $ | $ | $ | $ | $ |
| Administrative | 114,446,783 | 135,272,130 | 145,129,399 | 133,730,634 | 158,863,885 |
| Legislative— | | | | | |
| Elections | 1,732,323 | 3,598,653 | 6,892,751 | 10,828,286 | 2,610,532 |
| Legislative Assembly and Government House | 8,524,818 | 8,878,483 | 8,075,752 | 9,553,189 | 8,242,061 |
| **Total General Government** | **124,703,924** | **147,749,266** | **160,097,902** | **154,112,109** | **169,716,478** |
| Protection of Persons and Property— | | | | | |
| Law enforcement | 101,650,724 | 120,416,685 | 130,068,014 | 142,332,993 | 146,487,760 |
| Corrections | 88,481,895 | 94,915,883 | 108,154,126 | 110,644,158 | 107,003,400 |
| Police protection | 47,911,217 | 54,291,165 | 67,630,853 | 73,930,829 | 75,249,966 |
| Registration, regulation, inspection, trusteeship | 73,448,747 | 87,314,754 | 89,590,119 | 87,293,868 | 82,518,108 |
| **Total Protection of Persons and Property** | **311,492,583** | **356,938,487** | **395,443,112** | **414,201,848** | **411,259,234** |
| Transportation and Communications— | | | | | |
| Highways, roads, bridges and airports | 489,332,560 | 505,859,762 | 455,409,698 | 670,432,825 | 644,728,658 |
| Waterways, ferries, docks and wharves | 29,639,878 | 57,820,007 | 43,389,549 | 36,400,569 | 35,478,210 |
| British Columbia Ferries | 57,928,384 | 63,712,166 | 47,820,819 | 47,821,333 | 47,821,433 |
| British Columbia Railway | 84,000,000 | 128,151,155 | 77,000,000 | 77,000,000 | 37,809,461 |
| **Total Transportation and Communications** | **660,900,822** | **755,543,090** | **623,620,066** | **831,654,727** | **765,837,762** |
| Health and Social Services— | | | | | |
| Health— | | | | | |
| Administration | 22,056,343 | 19,093,359 | 19,441,811 | 22,774,229 | 29,453,535 |
| Public health | 105,027,207 | 126,321,834 | 171,137,220 | 142,264,684 | 156,249,954 |
| Medical, dental and allied services | 468,024,244 | 574,503,700 | 650,673,569 | 850,800,449 | 763,009,622 |
| Hospital care— | | | | | |
| Administration | 7,036,397 | 8,000,309 | 7,923,008 | 7,521,149 | 11,310,172 |
| Payments to local hospitals | 971,110,988 | 1,095,164,258 | 1,254,323,444 | 1,326,039,155 | 1,374,143,276 |
| Provincial mental hospitals | 126,889,556 | 150,380,313 | 166,788,754 | 175,921,242 | 172,548,174 |
| Social Services— | | | | | |
| Administration | 96,448,355 | 109,824,226 | 115,575,091 | 119,281,030 | 131,537,031 |
| Aid to aged persons | 32,204,678 | 37,107,344 | 39,373,857 | 34,036,131 | 32,699,283 |
| Social assistance | 623,724,689 | 701,678,600 | 892,497,370 | 1,112,692,519 | 1,176,985,039 |
| Child welfare | 83,953,048 | 104,379,375 | 135,101,840 | 139,602,469 | 132,483,059 |
| Labour relations, industrial conciliation and arbitration | 11,323,840 | 10,794,029 | 12,460,255 | 10,676,348 | 10,794,423 |
| **Total Health and Social Services** | **2,547,799,345** | **2,937,247,347** | **3,465,296,219** | **3,941,609,405** | **3,991,213,568** |

## SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31—Continued

| | 1981 | 1982 | 1983 | 1984 | 1985 |
|---|---|---|---|---|---|
| Recreation and Cultural Services— | $ | $ | $ | $ | $ |
| Archives, art galleries, museums and libraries | 18,472,106 | 20,207,230 | 16,888,383 | 18,818,513 | 17,344,553 |
| Parks, beaches and other recreational areas | 49,487,927 | 50,591,055 | 37,952,033 | 36,555,733 | 34,703,639 |
| Physical culture | 7,776,708 | 4,399,130 | 3,349,045 | 3,825,833 | 2,970,474 |
| Other | 6,064,750 | 5,969,060 | 4,996,370 | 4,276,696 | 3,854,297 |
| **Total Recreation and Cultural Services** | **81,801,491** | **81,166,475** | **63,185,831** | **63,476,775** | **58,872,963** |
| Education— | | | | | |
| Administration | 8,760,610 | 10,010,172 | 15,530,752 | 14,244,754 | 14,304,813 |
| Schools operated by local authorities— | | | | | |
| Operating grants | 465,827,304 | 530,152,224 | 585,253,642 | 631,202,171 | 651,171,481 |
| Home-owner grants (school-levy portion) | 216,220,230 | 228,877,782 | 235,661,041 | 236,742,485 | 242,182,490 |
| Aids and services | 34,295,451 | 37,350,367 | 27,246,303 | 26,035,343 | 27,881,712 |
| Universities, colleges, vocational and other schools | 511,342,595 | 632,147,931 | 689,109,548 | 698,067,941 | 654,513,528 |
| Independent schools | 10,854,527 | 13,239,672 | 17,171,821 | 37,901,416 | 24,866,464 |
| Education of the handicapped | 3,906,740 | 8,500,373 | 5,831,335 | 7,998,267 | 8,127,611 |
| Teachers' pensions and unemployment insurance | 69,046,446 | 96,385,037 | 103,210,207 | 104,792,441 | 105,614,187 |
| **Total Education** | **1,320,253,903** | **1,556,663,558** | **1,679,014,649** | **1,756,984,818** | **1,728,662,286** |
| Natural Resource and Primary Industries— | | | | | |
| Fish and game | 16,567,838 | 19,541,424 | 19,678,224 | 20,514,639 | 20,823,445 |
| Forests (including fire suppression) | 200,873,822 | 250,124,234 | 265,479,527 | 233,964,389 | 251,798,540 |
| Lands-settlement and agriculture | 107,065,742 | 185,903,116 | 155,412,015 | 159,051,812 | 139,275,913 |
| Minerals and mines | 22,242,553 | 24,592,107 | 20,643,424 | 17,791,913 | 23,056,108 |
| Water resources | 36,561,431 | 40,031,890 | 34,094,495 | 50,382,283 | 41,203,848 |
| Other | 8,360,472 | 1,745,750 | | | |
| **Total Natural Resource and Primary Industries** | **391,671,858** | **521,938,521** | **495,307,685** | **481,705,036** | **476,157,854** |
| **Trade and Industrial Development** | **79,046,616** | **88,309,337** | **59,808,755** | **60,756,715** | **52,351,550** |
| Housing— | | | | | |
| Home-owner grants (nonschool-levy portion) | 25,337,139 | 26,075,767 | 25,766,231 | 26,304,721 | 25,909,165 |
| Home-acquisition | 25,587,784 | 21,372,090 | 22,116,318 | 23,560,828 | 6,313,104 |
| Renters' grants | 21,688,625 | 21,627,785 | 22,044,034 | 467,247 | |
| Other | 46,318,516 | 45,763,646 | 52,179,909 | 30,233,951 | 22,974,204 |
| **Total Housing** | **118,932,064** | **114,839,288** | **122,106,492** | **80,566,747** | **55,196,473** |
| Aid to Local Government— | | | | | |
| Grants in aid of local government | 218,483,744 | 264,733,057 | 212,557,750 | 215,796,116 | 209,537,981 |
| Transit subsidy | 72,853,435 | 89,757,666 | 86,408,473 | 84,188,223 | 68,365,757 |
| Planning and development | 3,568,911 | 4,191,708 | 5,263,170 | 5,169,428 | 4,850,063 |
| University Endowment Lands | 2,830,658 | 3,490,921 | 3,977,510 | 3,749,909 | 3,830,217 |
| **Total Aid to Local Government** | **297,736,748** | **362,173,352** | **308,206,903** | **308,903,676** | **286,584,018** |
| **Interest on Public Debt[1]** | **19,299,398** | **16,917,773** | **28,329,459** | **112,594,092** | **274,580,712** |

## SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31—Continued

| | 1981 | 1982 | 1983 | 1984 | 1985 |
|---|---|---|---|---|---|
| Other Expenditure— | $ | $ | $ | $ | $ |
| Provincial Emergency Program | 9,870,012 | 8,749,909 | 5,921,657 | 5,821,533 | 9,201,355 |
| Special Employment Program | 26,159,317 | 17,760,557 | 46,134,936 | 38,243,518 | 10,635,792 |
| Interest on deposits and revenue refunds | 13,920,532 | 17,766,471 | 1,552,448 | 898,997 | 1,311,097 |
| Lottery Fund grants | 11,634,227 | 16,132,831 | 28,658,227 | 56,761,841 | 49,175,942 |
| Crown corporation grants and other payments | 21,838,889 | 53,358,895 | 10,000,000 | 46,228,520 | 439,968,934[2] |
| British Columbia Resources Investment Corporation— | | | | | |
| —Revaluation adjustment | 22,004,858 | | | | |
| —Donation of investment | | 25,019,744 | | | |
| Transfer of property to British Columbia Buildings Corporation | | 5,918,571 | 20,012,926 | 392,104 | 2,961,009 |
| Sundry | 393,000 | 3,276,675 | 597,500 | 1,439,707 | 127,700 |
| **Total Other Expenditure** | **105,820,835** | **147,983,653** | **112,877,694** | **149,786,220** | **513,381,829** |
| **Total Combined Expenditure** | **6,059,459,587** | **7,087,470,147** | **7,513,294,767** | **8,356,352,168[3]** | **8,783,814,727** |
| Reconciliation with Summaries of Expenditure— | | | | | |
| General Fund | 6,278,937,580 | 6,868,665,092 | 7,469,667,609 | 8,266,379,841[3] | 8,242,725,976 |
| *Less* transfers to Special Funds | (520,549,982) | (296,399,794) | (266,593,348) | (251,364,058) | (200,862,675) |
| Special Funds | 313,732,753 | 577,973,330 | 1,715,950,836 | 1,018,603,734 | 1,031,473,461 |
| *Less* transfers to General Fund | (12,660,764) | (62,768,481) | (1,405,730,330) | (677,267,349) | (289,522,035) |
| | **6,059,459,587** | **7,087,470,147** | **7,513,294,767** | **8,356,352,168[3]** | **8,783,814,727** |

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[1] Interest on debt for the purposes of the Province and not including interest on borrowings for government bodies (fiscal agency borrowings).

[2] Includes $429,968,934 paid to the British Columbia Railway Company to provide for the retirement of long-term debt.

[3] All 1984 and prior Expenditure, by Function, except for Interest on Public Debt, has been restated to reflect the inclusion of employee benefits, telecommunications and certain other expenses in the applicable detailed function. This change was implemented at the start of the 1984/85 fiscal year.

## SCHEDULE OF SPECIAL FUNDS TRANSACTIONS AND BALANCES FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| | Balance March 31, 1984[3] | Revenue[2] | Expenditures[1] | Balance March 31, 1985[3] |
|---|---|---|---|---|
| Perpetual Funds— | $ | $ | $ | $ |
| British Columbia Cultural Fund— | | | | |
| Capital Account | 20,000,000 | | | 20,000,000 |
| Current Account | 532,355 | 1,613,584 | 1,541,152 | 604,787 |
| First Citizens' Fund— | | | | |
| Capital Account | 25,000,000 | | | 25,000,000 |
| Current Account | 1,246,572 | 1,942,932 | 1,674,708 | 1,514,796 |
| Physical Fitness and Amateur Sports Fund— | | | | |
| Capital Account | 20,000,000 | | | 20,000,000 |
| Current Account | 650,230 | 1,616,307 | 1,723,373 | 543,164 |
| | 67,429,157 | 5,172,823 | 4,939,233 | 67,662,747 |
| Other Funds— | | | | |
| Farm Income Assurance Fund[2,3] | | | | |
| Contributed reserve | 9,674,624 | | | 9,674,624 |
| Operating balance | (6,312,920) | 53,062,971 | 47,286,810 | (536,759) |
| Fiscal Agency Loans Fund[4] | | | | |
| Habitat Conservation Fund | 1,121,200 | 1,599,081 | 1,319,074 | 1,401,207 |
| Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund[2] | 25,927,295 | 3,052,061 | 1,526,031 | 27,453,325 |
| Lottery Fund | 29,444,311 | 84,493,299 | 52,201,292 | 61,736,318[5] |
| Resource Revenue Stabilization Fund[1] | | 719,490,969 | 719,490,969 | |
| Revenue Sharing Fund[2] | 30,127,945 | 174,590,000 | 204,710,052 | 7,893 |
| | 89,982,455 | 1,036,288,381 | 1,026,534,228 | 99,736,608 |
| **Total Special Funds** | **157,411,612** | **1,041,461,204** | **1,031,473,461** | **167,399,355** |

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[1] Special Fund expenditures include amounts transferred as revenue to the General Fund as follows:

A balance of $289,522,035 in the Resource Revenue Stabilization Fund was transferred to the General Fund by order of the Lieutenant Governor in Council under section 4 of the *Resources Revenue Stabilization Fund Act*.

[2] Special Fund revenues include amounts transferred as expenditures from the General Fund as follows:

Farm Income Assurance Fund—$26,272,675.

Revenue Sharing Fund—$174,590,000.

[3] Balance of the Farm Income Assurance Fund has been separated into its components of a contributed reserve for stabilization account and operating or current account balance. The contributed reserve represents the remains of advances made by the Provincial government to the Fund to cover short term deficits of individual programs.

[4] Fiscal Agency Loans Fund was established under section 41.2 of the *Financial Administration Act* and is used to hold amounts in transit through the government accounts as loans made to government bodies from funds borrowed by the government for that specific purpose. All revenue and expenses incurred through these transactions are considered applicable to either the general fund or the end borrowing body, and therefore, this fund has no revenue or expenditure to report. Since all borrowings are general fund liabilities, the assets held in this fund are also considered as payable to the general fund, and no fund balance will ever remain after recognition of the payables.

[5] The balance of the Lottery Fund at March 31, 1985 includes $13,282,332 recoverable advance to the British Columbia Lottery Corporation.

# SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS EXPENDITURE BY OBJECTS OF EXPENDITURE CLASSIFICATION (GROUPED)[3] FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| Ministry | Salaries and Benefits $ | Operating Costs $ | Asset Acquisitions $ | Grants and Contributions $ | Other Expenditures $ | Less: Recoveries $ | Total Expenditures $ |
|---|---|---|---|---|---|---|---|
| Legislation | 4,202,167 | 877,203 | 273,651 | 62,581 | 2,193,447 | | 7,609,049 |
| Auditor General | 2,901,169 | 713,418 | 25,678 | 5,000 | | (164,634) | 3,480,631 |
| Ombudsman | 1,166,748 | 773,610 | 60,395 | | | | 2,000,753 |
| Premier's Office | 547,677 | 134,805 | 13,177 | | | | 695,659 |
| Agriculture and Food | 16,439,306 | 8,309,770 | 944,079 | 37,859,353[1] | 3,915,615 | (152,816) | 67,315,307 |
| Attorney General | 144,724,088 | 100,752,832 | 5,543,073 | 108,910,713 | 15,196,219 | (5,276,863) | 369,850,062 |
| Consumer and Corporate Affairs | 13,231,773 | 5,703,998 | 674,534 | | | | 19,610,305 |
| Education | 14,509,967 | 29,132,968 | 2,371,499 | 2,060,286,048 | 1,509,073 | (710,238,339) | 1,397,571,216 |
| Energy, Mines and Petroleum Resources | 12,111,108 | 13,042,276 | 581,002 | 1,511,120 | | (553,892) | 26,691,614 |
| Environment | 48,046,181 | 34,294,124 | 11,415,919 | 3,061,119 | 4,067 | (1,357,175) | 95,464,235 |
| Finance | 32,290,893 | 21,827,222 | 950,996 | 8,590,642 | 90,913,342 | (95,392,237) | 59,180,858 |
| Forests | 121,010,258 | 126,860,825 | 11,079,346 | 1,955,000 | 7,705 | (6,103,950) | 254,809,184 |
| Health | 219,171,511 | 98,020,684 | 4,932,244 | 2,249,614,115 | 190,561 | (14,343,077) | 2,557,586,038 |
| Human Resources | 136,605,231 | 53,707,478 | 3,801,626 | 1,226,118,038 | | (3,192,526) | 1,417,039,847 |
| Industry and Small Business Development | 7,017,999 | 5,753,059 | 184,794 | 39,929,008 | 1,096,480 | (21,105) | 53,960,235 |
| Intergovernmental Relations | 1,534,844 | 538,600 | 124,455 | 40,000 | | | 2,237,899 |
| International Trade and Investment | 137,040 | 157,364 | 10,659 | 23,222 | | | 328,285 |
| Labour | 26,527,607 | 8,633,406 | 1,368,258 | 17,812,876 | | (1,925,432) | 52,416,715 |
| Lands, Parks and Housing | 35,998,979 | 18,975,978 | 3,430,232 | 16,264,011 | 14,178,143 | (951,630) | 87,895,713 |
| Municipal Affairs | 3,604,005 | 1,295,717 | 111,785 | 179,435,154[1] | | | 184,446,661 |
| Provincial Secretary and Government Services | 37,667,238 | 47,481,469 | 1,776,438 | 7,091,387 | 562,851 | (13,960,146) | 80,619,237 |
| Tourism | 2,989,704 | 3,775,916 | 80,413 | 781,303 | 1,102 | (590,713) | 7,037,725 |
| Transportation and Highways | 208,376,863 | 238,516,034 | 274,103,939 | 56,105,068 | 124,219 | (859,742) | 776,366,381 |
| Universities, Science and Communications | 3,126,176 | 1,535,782 | 1,140,882 | 338,289,005 | | (3,979,937) | 340,111,908 |
| Other Voted Appropriations | 5,607,200 | 6,582,328 | | 88,901,972 | 277,308,959 | | 378,400,459 |
| *Less:* Transfers to Special Funds | | | | (200,862,675)[1] | | | (200,862,675) |
| Special Funds | 804,360 | 3,405,291 | 86,751 | 978,364,219[2] | 48,812,840 | | 1,031,473,461 |
| *Less:* Transfers to General Fund | | | | (289,522,035)[2] | | | (289,522,035) |
| Combined Expenditure | 1,100,350,092 | 830,802,157 | 325,085,825 | 6,930,626,244 | 456,014,623 | (859,064,214) | 8,783,814,727 |
| Comparative—1984 Combined Expenditure | 1,168,196,236 | 888,981,922 | 299,294,154 | 6,579,420,246 | 211,963,859 | (791,504,249) | 8,356,352,168 |

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[1] Transfers to Special Funds of $200,862,675 are composed of Agriculture (Farm Income Assurance) $26,272,675 and Municipal Affairs (Revenue Sharing Fund) $174,590,000.

[2] Transfer to the General Fund of $289,522,035 is composed of revenue from the Resource Revenue Stabilization Fund.

[3] The grouped expenditure classification has been revised to correspond to the Estimates' group account classification. The 1984 comparative expenditures also have been restated.

# SCHEDULE OF RESOURCE REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| Estimated | Source | | Revenue | |
|---|---|---|---|---|
| $ | | $ | $ | $ |
| | **Petroleum and Natural Gas:** | | | |
| 116,000,000 | British Columbia Petroleum Corporation | 140,013,142 | | |
| 61,000,000 | Permits and Fees[1] | 97,811,166 | | |
| 96,000,000 | Petroleum and Natural Gas Royalties | 100,061,797 | | |
| 273,000,000 | | | 337,886,105 | |
| | **Minerals:** | | | |
| 1,000,000 | Mining Tax | 2,182,576 | | |
| 4,500,000 | Mineral Resource Tax | 5,850,159 | | |
| 16,500,000 | Mineral Land Tax | 17,408,539 | | |
| 13,000,000 | Coal, Minerals and Metals Royalties | 21,653,351 | | |
| 7,000,000 | Miscellaneous Mining Receipts | 7,129,131 | | |
| 42,000,000 | | | 54,223,756 | |
| | **Forests:** | | | |
| 2,000,000 | Logging Tax | 4,313,466 | | |
| 140,000,000 | Timber Sales[2] | 97,411,290 | | |
| 12,000,000 | Timber Royalties | 14,663,507 | | |
| 5,000,000 | Forest Scaling Fees | 5,417,582 | | |
| 4,000,000 | Miscellaneous Forest Receipts | 5,498,425 | | |
| 163,000,000 | | | 127,304,270 | |
| | **Other:** | | | |
| 189,000,000 | Water Rentals and Recording Fees | 190,840,415 | | |
| 12,000,000 | *Wildlife Act*—Fees and Licences | 10,658,970 | | |
| 201,000,000 | | | 201,499,385 | |
| 679,000,000 | **Total Resource Revenue** | | | 720,913,516 |
| | **Habitat Conservation Fund's Share of Resource Revenue** | | | 1,422,547 |
| | **General Fund's Share of Resource Revenue[3]** | | | 289,522,035 |
| | **Resource Revenue Stabilization Fund's Share of Resource Revenue** | | | 429,968,934 |
| | | | | 720,913,516 |

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[1] Permits and Fees are net of offsets allowed under section 68 of the *Petroleum and Natural Gas Act* of $2,166,000.

[2] Timber sales are net of stumpage offsets allowed under section 88 of the *Forest Act*—$65,510,947 (Estimates $59,000,000).

[3] General Fund's share of Resource Revenue is transferred from the Resource Revenue Stabilization Fund.

## SCHEDULE OF GENERAL FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| Estimated | Source | | Revenue | |
|---|---|---|---|---|
| $ | **Taxation Revenue:** | $ | $ | $ |
| 2,148,000,000 | Personal Income[1] | | 1,853,296,653 | |
| 383,000,000 | Corporation Income[1] | | 366,164,204 | |
| 1,371,000,000 | Social Service | | 1,331,342,643 | |
| 391,000,000 | Gasoline | | 411,932,509 | |
| 51,000,000 | Motive Fuel Use | | 56,394,694 | |
| 156,000,000 | Tobacco | | 159,315,452 | |
| 87,000,000 | Corporation Capital | | 86,998,874 | |
| 41,000,000 | Property (rural areas) | | 41,008,063 | |
| 23,000,000 | Insurance Premium | | 22,039,794 | |
| 25,000,000 | Hotel Room | | 25,099,624 | |
| 8,000,000 | Horse Racing | | 6,801,580 | |
| | Succession and Gift | | 159,231 | |
| 4,684,000,000 | **Total Taxation Revenue** | | | 4,360,553,321 |
| | **Natural Resource Revenue:** | | | |
| 207,600,000 | General Fund's Share of Resource Revenue[2] | | | 289,522,035 |
| | **Other Revenue:** | | | |
| | Sales and Services: | | | |
| 35,000,000 | Land Registry Fees | 27,318,053 | | |
| 26,500,000 | Real Estate Earnings of the Crown Land Account | 21,062,600 | | |
| 11,200,000 | Medicare Services Recoveries | 10,640,191 | | |
| 8,340,000 | Motor Vehicle Lien and Search Fees | 6,245,954 | | |
| 5,600,000 | Ambulance Service | 6,924,450 | | |
| 4,700,000 | Ferry Revenue | 4,749,026 | | |
| 2,300,000 | Sheriffs' Fees | 1,387,787 | | |
| 2,100,000 | Property Tax Collection Fees | 2,278,161 | | |
| 1,900,000 | Vital Statistics Fees | 2,115,405 | | |
| 1,000,000 | Hearing Aid Equipment | 1,262,261 | | |
| 600,000 | Sales of Maps and Airphotos | 414,478 | | |
| | University Endowment Lands Revenue | 485,653 | | |
| 4,300,000 | Miscellaneous Sales and Services | 5,920,312 | | |
| 103,540,000 | | | 90,804,331 | |
| | Licences and Permits: | | | |
| 118,000,000 | Motor Vehicle Licences and Permits | 124,191,583 | | |
| 16,000,000 | Liquor Licensing Branch—Permits and Fees | 15,484,118 | | |
| 8,000,000 | Companies Branch | 7,850,586 | | |
| 5,500,000 | Safety Inspection Fees | 5,053,872 | | |
| 6,000,000 | Filing Fees — Court Services | 3,673,103 | | |
| 3,300,000 | Camp-site Permits and Park Use | 3,623,201 | | |
| 3,000,000 | *Fire Services Act*—Fees, etc. | 3,651,086 | | |
| 3,000,000 | Insurance, Brokers and Real Estate | 2,109,084 | | |
| 1,300,000 | Agricultural Licences | 1,396,338 | | |
| 1,000,000 | Trade and Dealer Licences | 414,799 | | |
| 900,000 | Mobile Home Registry | 633,971 | | |
| 4,000,000 | Miscellaneous Licences and Permits | 2,579,383 | | |
| 170,000,000 | | | 170,661,124 | |
| 63,078,000 | Income from Investments | | 97,457,156 | |

## SCHEDULE OF GENERAL FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

| Estimated | Source | | Revenue | |
|---|---|---|---|---|
| $ | **Other Revenue**—Continued | $ | $ | $ |
| | Miscellaneous: | | | |
| 19,000,000 | Fines and Penalties | 16,248,367 | | |
| 11,000,000 | Maintenance of Children | 19,330,507 | | |
| 4,500,000 | Other Maintenance Receipts | 1,903,227 | | |
| 9,500,000 | Insurance Claim Receipts | 11,806,495 | | |
| 22,500,000 | Other Miscellaneous Revenue | 24,295,292 | | |
| 2,500,000 | Municipal Share of Joint Service Program | 3,250,180 | | |
| 69,000,000 | | | 76,834,068 | |
| | Non-recurring Recoveries: | | | |
| | British Columbia Buildings Corporation—Sale of Property | 743,413 | | |
| | British Columbia Development Corporation—Net Revenue from L.I.L.A. Loans | 1,019,309 | | |
| | | | 1,762,722 | |
| 405,618,000 | **Total Other Revenue** | | | 437,519,401 |
| | **Contributions From Government Enterprises:** | | | |
| 370,000,000 | Liquor Distribution Branch[3] | | 355,898,655 | |
| | British Columbia Buildings Corporation | | 4,404,000 | |
| 370,000,000 | **Total Contributions from Government Enterprises** | | | 360,302,655 |
| | **Contributions From the Federal Government:** | | | |
| 871,000,000 | Established Programs Financing | 1,059,490,000 | | |
| 501,000,000 | Canada Assistance Plan | 572,860,899 | | |
| | Fiscal Stabilization Program | 35,000,000 | | |
| 62,000,000 | Adult Occupational Training | 51,544,002 | | |
| 8,000,000 | Economic Development | 8,521,851 | | |
| 5,000,000 | *Public Utilites Income Tax Transfer Act* | 3,379,444 | | |
| 14,000,000 | Transportation and Highways | 14,360,315 | | |
| 2,500,000 | Statutory Subsidies | 2,515,831 | | |
| 17,000,000 | Reciprocal Taxation Agreement | 19,318,000 | | |
| 10,500,000 | Other Payments | 23,977,491 | | |
| 1,491,000,000 | **Total Contributions from the Federal Government** | | | 1,790,967,833 |
| 7,158,218,000 | **General Fund Revenue** | | | 7,238,865,245 |

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Certain revenues include interest and penalties assessed on overdue accounts.

Revenue by source is reported after the deduction of amounts considered uncollectible. These amounts totalled $18,491,619 in 1984/85 and were comprised of reductions of Taxation $9,051,807, Natural Resources $6,015,056, Contributions from Federal Government $26,635, Other $3,398,121.

[1] Personal and Corporation income tax revenues are recorded after reduction for tax credits of $3,427,042 and $11,525,736 respectively. Taxes are reduced for the payment of foreign tax, logging tax, political contributions, for recipients of Housing and Employment Development bond interest, low income, and royalty rebates.

[2] General Fund's share of Resource Revenue is transferred from the Resource Revenue Stabilization Fund.

[3] The British Columbia Liquor Distribution Branch revenue is the net income of the Branch after adjusting for the difference in the accounting policies of the Branch from those of the Government. Revenue of $355,898,655 is comprised of gross revenue of $940,038,807 less cost of merchandise sold and operating expenses of $586,359,963 and an accounting policy adjustment which adds back $2,219,811 for the decrease in value of fixed assets. (Refer to Section G of the Public Accounts for complete financial statements of the Branch.)

# SCHEDULE OF GENERAL FUND EXPENDITURE BY MINISTRY SHOWING EXPENDITURE COMPARED WITH MAIN ESTIMATES AND OTHER AUTHORIZATIONS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| | Total Appropriations | | | | |
|---|---|---|---|---|---|
| Ministry | Estimated<br>$ | Other Authorizations<br>$ | Total<br>$ | Actual Expenditures<br>$ | Net Under Expenditures<br>$ |
| Legislation | 7,616,302 | | 7,616,302 | 7,609,049 | 7,253 |
| Auditor General | 3,488,068 | 32,000 | 3,520,068 | 3,480,631 | 39,437 |
| Ombudsman | 1,938,020 | 66,000 | 2,004,020 | 2,000,753 | 3,267 |
| Premier's Office | 697,886 | | 697,886 | 695,659 | 2,227 |
| Agriculture and Food | 74,894,522 | 42,646 | 74,937,168 | 67,315,307 | 7,621,861 |
| Attorney General | 344,187,821 | 25,707,574 | 369,895,395 | 369,850,062 | 45,333 |
| Consumer and Corporate Affairs | 19,034,358 | 1,151,377 | 20,185,735 | 19,610,305 | 575,430 |
| Education | 1,355,884,889 | 41,860,318 | 1,397,745,207 | 1,397,571,216 | 173,991 |
| Energy, Mines and Petroleum Resources | 23,578,860 | 6,399,272 | 29,978,132 | 26,691,614 | 3,286,518 |
| Environment | 91,542,146 | 7,196,247 | 98,738,393 | 95,464,235 | 3,274,158 |
| Finance | 58,859,803 | 1,559,557 | 60,419,360 | 59,180,858 | 1,238,502 |
| Forests | 252,252,421 | 11,500,000 | 263,752,421 | 254,809,184 | 8,943,237 |
| Health | 2,539,083,796 | 23,506,517 | 2,562,590,313 | 2,557,586,038 | 5,004,275 |
| Human Resources | 1,281,424,058 | 154,100,000 | 1,435,524,058 | 1,417,039,847 | 18,484,211 |
| Industry and Small Business Development | 46,032,013 | 13,892,962 | 59,924,975 | 53,960,235 | 5,964,740 |
| Intergovernmental Relations | 2,435,407 | 4,579 | 2,439,986 | 2,237,899 | 202,087 |
| International Trade and Investment | | 467,284 | 467,284 | 328,285 | 138,999 |
| Labour | 57,912,100 | 332,382 | 58,244,482 | 52,416,715 | 5,827,767 |
| Lands, Parks and Housing | 84,758,860 | 5,831,873 | 90,590,733 | 87,895,713 | 2,695,020 |
| Municipal Affairs | 185,050,783 | 5,000 | 185,055,783 | 184,446,661 | 609,122 |
| Provincial Secretary and Government Services | 84,390,210 | | 84,390,210 | 80,619,237 | 3,770,973 |
| Tourism | 7,872,511 | 22,504 | 7,895,015 | 7,037,725 | 857,290 |
| Transportation and Highways | 569,033,423 | 227,278,000 | 796,311,423 | 776,366,381 | 19,945,042 |
| Universities, Science and Communications | 340,299,743 | | 340,299,743 | 340,111,908 | 187,835 |
| Other Appropriations: | | | | | |
| Student Employment Programs | 10,000,000 | | 10,000,000 | 8,875,844 | 1,124,156 |
| Transit Services | 75,500,000 | | 75,500,000 | 68,156,726 | 7,343,274 |
| Interest on Public Debt | 237,600,000 | 36,536,079 | 274,136,079 | 274,136,079 | |
| Contingencies | 50,000,000 | | 50,000,000 | 27,231,810 | 22,768,190 |
| | 7,805,368,000[1] | 557,492,171 | 8,362,860,171 | 8,242,725,976 | 120,134,195 |

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| | |
|---|---|
| [1] Main Estimates Voted | 7,776,000,000 |
| Special Accounts Estimate | 29,368,000 |
| | 7,805,368,000 |

# SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| Vote No. | Description | Total Appropriations | | | Actual Expenditure | Net Under Expenditure |
|---|---|---|---|---|---|---|
| | | Estimated | Other Authorizations | Total | | |
| | | $ | $ | $ | $ | $ |
| | **Legislation** | | | | | |
| 1 | Legislation | **7,616,302** | | **7,616,302** | **7,609,049** | **7,253** |
| | **Auditor General** | | | | | |
| 2 | Auditor General | **3,488,068** | | | | |
| | Supplement—Special Warrant No. 10 | | **32,000** | **3,520,068** | **3,480,631** | **39,437** |
| | **Ombudsman** | | | | | |
| 3 | Office of the Ombudsman | **1,938,020** | | | | |
| | Supplement—Special Warrant No. 11 | | **66,000** | **2,004,020** | **2,000,753** | **3,267** |
| | **Premier's Office** | | | | | |
| 4 | Premier's Office | **697,886** | | **697,886** | **695,659** | **2,227** |
| | **Ministry of Agriculture and Food** | | | | | |
| 5 | Minister's Office | 190,978 | | 190,978 | 172,391 | 18,587 |
| 6 | Ministry Operations | 73,117,362 | | 73,117,362 | 65,846,792 | 7,270,570 |
| 7 | Milk Board | 246,719 | | 246,719 | 246,699 | 20 |
| 8 | Provincial Agricultural Land Commission | 824,463 | | 824,463 | 782,316 | 42,147 |
| | Statutory—*Cattle Horn Act* (R.S.B.C. 1979, chap. 44, sec. 7)—Livestock improvement | | 42,646 | 42,646 | 42,646 | |
| | | 74,379,522 | 42,646 | 74,422,168 | 67,090,844 | 7,331,324 |
| | Special Accounts— | | | | | |
| | *Livestock Protection Act* (R.S.B.C. 1979, chap. 245, sec. 14) | 15,000 | | 15,000 | 9,401 | 5,599 |
| | *Farm Product Industry Act* (R.S.B.C. 1979, chap. 124, sec. 16) | 500,000 | | 500,000 | 215,062 | 284,938 |
| | | **74,894,522** | **42,646** | **74,937,168** | **67,315,307** | **7,621,861** |

## SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

| Vote No. | Description | Total Appropriations | | | Actual Expenditure | Net Under Expenditure |
|---|---|---|---|---|---|---|
| | | Estimated | Other Authorizations | Total | | |
| | | $ | $ | $ | $ | $ |
| | **Ministry of Attorney General** | | | | | |
| 9 | Minister's Office | 200,506 | | 200,506 | 188,428 | 12,078 |
| 10 | Ministry Operations | 224,410,418 | | | | |
| | Supplement—Special Warrant No. 12 | | 6,400,000 | | | |
| | Statutory— | | | | | |
| | *Crown Proceeding Act* (R.S.B.C. 1979, chap. 86, sec. 13) | | 13,376,100 | | | |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3)) | | (631,486) | | | |
| | *Criminal Injury Compensation Act* (R.S.B.C. 1979, chap. 83, sec. 2 (5)) | | 2,655,824 | 246,210,856 | 246,210,856 | |
| 11 | Judiciary | 12,996,553 | | 12,996,553 | 12,963,298 | 33,255 |
| 12 | Corrections | 106,580,344 | | | | |
| | Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3)) | | 89,509 | 106,669,853 | 106,669,853 | |
| | Statutory— | | | | | |
| | *Indian Cut-off Lands Disputes Act* (S.B.C. 1982, chap. 50, sec. 5)—Chemainus and Beecher Bay | | 127,700 | 127,700 | 127,700 | |
| | *Young Offenders (British Columbia) Act* (S.B.C. 1984, chap. 30, sec. 24) | | 3,669,000 | 3,669,000 | 3,669,000 | |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries (*see* B 59 for detail) | | | | | |
| | | 344,187,821 | 25,686,647 | 369,874,468 | 369,829,135 | 45,333 |
| | Special Account—*Land Title Act* (R.S.B.C. 1979, chap. 219, sec. 274) | | 20,927 | 20,927 | 20,927 | |
| | | **344,187,821** | **25,707,574** | **369,895,395** | **369,850,062** | **45,333** |
| | **Ministry of Consumer and Corporate Affairs** | | | | | |
| 13 | Minister's Office | 200,449 | | | | |
| | Supplement—Special Warrant No. 13 | | 12,000 | 212,449 | 205,776 | 6,673 |
| 14 | Ministry Operations | 18,833,909 | | | | |
| | Statutory—*Residential Tenancy Act* (S.B.C. 1984, chap. 15, sec. 55) | | 1,139,377 | 19,973,286 | 19,404,529 | 568,757 |
| | | **19,034,358** | **1,151,377** | **20,185,735** | **19,610,305** | **575,430** |

|  |  |  |  |  |  |  |
|---|---|---|---|---|---|---|
|  | **Ministry of Education** |  |  |  |  |  |
| 15 | Minister's Office | 186,000 |  | 186,000 | 173,068 | 12,932 |
| 16 | Management Operations and Educational Finance | 24,148,535 |  |  |  |  |
|  | Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3)) |  | 721,611 | 24,870,146 | 24,859,793 | 10,353 |
| 17 | Public Schools Education | 999,534,707 |  |  |  |  |
|  | Supplement—Special Warrant No. 14 |  | 9,000,000 |  |  |  |
|  | Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3)) |  | 8,079,239 |  |  |  |
|  | Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3)) |  | 22,794,198 | 1,039,408,144 | 1,039,408,144 |  |
| 18 | Post-Secondary Colleges and Institutes | 308,659,687 |  | 308,659,687 | 308,508,983 | 150,704 |
| 19 | Independent Schools | 23,355,960 |  | 23,355,960 | 23,355,958 | 2 |
|  | Statutory— |  |  |  |  |  |
|  | *Education (Interim) Finance Act* (S.B.C. 1982, chap. 2, sec. 20 (6)) |  | 1,261,230 | 1,261,230 | 1,261,230 |  |
|  | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on property tax refunds |  | 4,040 | 4,040 | 4,040 |  |
|  | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries (*see* B 59 for detail) |  |  |  |  |  |
|  |  | **1,355,884,889** | **41,860,318** | **1,397,745,207** | **1,397,571,216** | **173,991** |
|  | **Ministry of Energy, Mines and Petroleum Resources** |  |  |  |  |  |
| 20 | Minister's Office | 151,016 |  | 151,016 | 146,711 | 4,305 |
| 21 | Resource Management Program | 18,381,400 |  |  |  |  |
|  | Supplement—Special Warrant No. 4 |  | 5,500,000 | 23,881,400 | 23,095,067 | 786,333 |
| 22 | British Columbia Utilities Commission | 1,546,444 |  |  |  |  |
|  | Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3)) |  | 230,862 | 1,777,306 | 1,777,306 |  |
| 23 | Fort Nelson Indian Band Mineral Revenue Sharing Agreement | 3,500,000 |  | 3,500,000 | 1,439,120 | 2,060,880 |
|  | Statutory— |  |  |  |  |  |
|  | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 21 (1))—Special Warrant No. 3—Loan to Scottie Gold Mines Ltd. |  | 435,000 | 435,000 |  | 435,000 |
|  | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on revenue refunds |  | 200,625 | 200,625 | 200,625 |  |
|  | *Mines Act* (S.B.C. 1980, chap. 28, sec. 15 (2))—Mine improvement |  | 32,785 | 32,785 | 32,785 |  |
|  | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries (*see* B 59 for detail) |  |  |  |  |  |
|  |  | **23,578,860** | **6,399,272** | **29,978,132** | **26,691,614** | **3,286,518** |

# SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

| Vote No. | Description | Total Appropriations: Estimated | Total Appropriations: Other Authorizations | Total Appropriations: Total | Actual Expenditure | Net Under Expenditure |
|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ |
| | **Ministry of Environment** | | | | | |
| 24 | Minister's Office | 145,194 | | 145,194 | 119,312 | 25,882 |
| 25 | Resource and Environmental Management | 88,866,952 | | 88,866,952 | 87,982,951 | 884,001 |
| 26 | Emergency Assistance | 2,530,000 | | 2,530,000 | 165,725 | 2,364,275 |
| | Statutory— | | | | | |
| | *Flood Relief Act* (R.S.B.C. 1979, chap. 138, sec. 2)—Flood costs | | 7,114,822 | 7,114,822 | 7,114,822 | |
| | *Emergency Program Act* (R.S.B.C. 1979, chap. 106, sec. 16)—Purchase of property subject to hazard | | 73,300 | 73,300 | 73,300 | |
| | *Environment Management Act* (S.B.C. 1981, chap. 14, sec. 6 (1))—Byrne Disaster | | 4,858 | 4,858 | 4,858 | |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 15 (1))—Extinguishment of debt | | 3,267 | 3,267 | 3,267 | |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries (*see* B 59 for detail) | | | | | |
| | | **91,542,146** | **7,196,247** | **98,738,393** | **95,464,235** | **3,274,158** |
| | **Ministry of Finance** | | | | | |
| 27 | Minister's Office | 185,567 | | 185,567 | 177,182 | 8,385 |
| 28 | Government Financial Support | 57,619,011 | | 57,619,011 | 56,564,374 | 1,054,637 |
| 29 | Provincial Capital Commission | 256,500 | | 256,500 | 256,500 | |
| 30 | Compensation Stabilization Program | 798,725 | | 798,725 | 623,245 | 175,480 |
| | Statutory— | | | | | |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 53 (f))—Issue costs | | 444,634 | 444,634 | 444,634 | |
| | *Unclaimed Money Act* (R.S.B.C. 1979, chap. 418, sec. 4)—Payment of claims | | 3,834 | 3,834 | 3,834 | |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on revenue refunds | | 1,110,472 | 1,110,472 | 1,110,472 | |
| | *Resource Investment Corporation Act* (R.S.B.C. 1979, chap. 366, part 5, sec. 17)—Donation of shares | | 617 | 617 | 617 | |
| | | **58,859,803** | **1,559,557** | **60,419,360** | **59,180,858** | **1,238,502** |

|  |  |  |  |  |  |  |
|---|---|---|---|---|---|---|
|  | **Ministry of Forests** |  |  |  |  |  |
| 31 | Minister's Office | 155,718 |  | 155,718 | 155,142 | 576 |
| 32 | Forest and Range Management | 206,096,703 |  |  |  |  |
|  | Supplement — |  |  |  |  |  |
|  | Special Warrant No. 6 |  | 6,500,000 |  |  |  |
|  | Special Warrant No. 7 |  | 5,000,000 | 217,596,703 | 217,061,751 | 534,952 |
| 33 | Fire Suppression Program | 46,000,000 |  | 46,000,000 | 37,592,291 | 8,407,709 |
|  | Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries (*see* B 59 for detail) |  |  |  |  |  |
|  |  | **252,252,421** | **11,500,000** | **263,752,421** | **254,809,184** | **8,943,237** |
|  | **Ministry of Health** |  |  |  |  |  |
| 34 | Minister's Office | 199,325 |  | 199,325 | 181,470 | 17,855 |
| 35 | Management Operations | 65,735,518 |  | 65,735,518 | 64,588,266 | 1,147,252 |
| 36 | Medical Services Commission | 539,126,634 |  |  |  |  |
|  | Statutory—*Medical Services Act* (R.S.B.C. 1979, chap. 255, sec. 12) |  | 23,427,555 | 562,554,189 | 562,554,189 |  |
| 37 | Preventive and Community Health Care Services | 187,672,739 |  | 187,672,739 | 184,191,892 | 3,480,847 |
| 38 | Institutional Services | 1,746,349,580 |  | 1,746,349,580 | 1,745,991,259 | 358,321 |
|  | Statutory— |  |  |  |  |  |
|  | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries (*see* B 59 for detail) |  | 78,962 | 78,962 | 78,962 |  |
|  |  | **2,539,083,796** | **23,506,517** | **2,562,590,313** | **2,557,586,038** | **5,004,275** |
|  | **Ministry of Human Resources** |  |  |  |  |  |
| 39 | Minister's Office | 208,514 |  | 208,514 | 195,139 | 13,375 |
| 40 | Ministry Programs | 1,281,215,544 |  |  |  |  |
|  | Supplement—Special Warrant No. 8 |  | 154,100,000 | 1,435,315,544 | 1,416,844,708 | 18,470,836 |
|  |  | **1,281,424,058** | **154,100,000** | **1,435,524,058** | **1,417,039,847** | **18,484,211** |
|  | **Ministry of Industry and Small Business Development** |  |  |  |  |  |
| 41 | Minister's Office | 150,674 |  | 150,674 | 143,494 | 7,180 |
| 42 | Ministry Operations | 43,881,339 |  |  |  |  |
|  | Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14, O.I.C. 302/85)—Transfer to Ministry of International Trade and Investment |  | (467,217) |  |  |  |
|  | Supplement—Special Warrant No. 1 |  | 14,359,461 | 57,773,583 | 53,533,038 | 4,240,545 |
|  | Statutory—*Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78)—Medical expenses, London, England |  | 718 | 718 | 718 |  |
|  |  | 44,032,013 | 13,892,962 | 57,924,975 | 53,677,250 | 4,247,725 |
|  | Special Account—North East Coal Development—*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 6) | 2,000,000 |  | 2,000,000 | 282,985 | 1,717,015 |
|  |  | **46,032,013** | **13,892,962** | **59,924,975** | **53,960,235** | **5,964,740** |

## SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

| Vote No. | Description | Total Appropriations | | | Actual Expenditure | Net Under Expenditure |
|---|---|---|---|---|---|---|
| | | Estimated | Other Authorizations | Total | | |
| | | $ | $ | $ | $ | $ |
| | **Ministry of Intergovernmental Relations** | | | | | |
| 43 | Minister's Office | 125,531 | | 125,531 | 124,776 | 755 |
| 44 | Intergovernmental Relations | 2,309,876 | | 2,309,876 | 2,108,544 | 201,332 |
| | Statutory—*Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78)—Medical expenses, London, England | | 4,579 | 4,579 | 4,579 | |
| | | **2,435,407** | **4,579** | **2,439,986** | **2,237,899** | **202,087** |
| | **Ministry of International Trade and Investment** | | | | | |
| | Ministry Operations | | | | | |
| | Statutory—*Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14, O.I.C. 302/85) — Transfer from Ministry of Industry and Small Business Development | | 467,217 | 467,217 | 328,218 | 138,999 |
| | Statutory—*Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78) — Medical expenses, London, England | | 67 | 67 | 67 | |
| | | | **467,284** | **467,284** | **328,285** | **138,999** |
| | **Ministry of Labour** | | | | | |
| 45 | Minister's Office | 196,554 | | 196,554 | 195,328 | 1,226 |
| 46 | Ministry Operations | 57,715,546 | | | | |
| | Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3)) | | (18,936) | 57,696,610 | 51,870,069 | 5,826,541 |
| | Statutory— | | | | | |
| | *Human Rights Act* (S.B.C. 1984, chap. 22, sec. 25) | | 350,677 | 350,677 | 350,677 | |
| | *Pulp and Paper Collective Bargaining Assistance Act* (S.B.C. 1984, chap. 10, sec. 12) | | 641 | 641 | 641 | |
| | | **57,912,100** | **332,382** | **58,244,482** | **52,416,715** | **5,827,767** |

| | | | | | | |
|---|---|---|---|---|---|---|
| | **Ministry of Lands, Parks and Housing** | | | | | |
| 47 | Minister's Office | 191,758 | | 191,758 | 127,753 | 64,005 |
| 48 | Ministry Operations | 59,589,082 | | 59,589,082 | 58,189,345 | 1,399,737 |
| 49 | Ministry Enterprises | 10 | | 10 | | 10 |
| 50 | British Columbia Home Program | 10 | | 10 | | 10 |
| | Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries (*see* B 59 for detail) | | | | | |
| | | 59,780,860 | | 59,780,860 | 58,317,098 | 1,463,762 |
| | Special Accounts— | | | | | |
| | Crown Land—*Ministry of Lands, Parks and Housing Act* (R.S.B.C. 1979, chap. 277, sec. 7) | 18,500,000 | 2,350,073 | 20,850,073 | 20,850,073 | |
| | Provincial Home Acquisition—*Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170, sec. 17) and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21) | 4,000,000 | 3,481,800 | 7,481,800 | 7,481,800 | |
| | *University Endowment Land Act* (R.S.B.C. 1979, chap. 420, sec. 3) | 2,478,000 | | 2,478,000 | 1,246,742 | 1,231,258 |
| | | **84,758,860** | **5,831,873** | **90,590,733** | **87,895,713** | **2,695,020** |
| | **Ministry of Municipal Affairs** | | | | | |
| 51 | Minister's Office | 174,580 | | | | |
| | Supplement — Special Warrant No. 15 | | 5,000 | 179,580 | 178,669 | 911 |
| 52 | Operations and Administration | 9,186,203 | | 9,186,203 | 8,669,749 | 516,454 |
| 53 | Municipal Revenue Sharing | 174,590,000 | | 174,590,000 | 174,590,000 | |
| | | 183,950,783 | 5,000 | 183,955,783 | 183,438,418 | 517,365 |
| | Special Account—Downtown Revitalization—*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 2) | 1,100,000 | | 1,100,000 | 1,008,243 | 91,757 |
| | | **185,050,783** | **5,000** | **185,055,783** | **184,446,661** | **609,122** |
| | **Ministry of Provincial Secretary and Government Services** | | | | | |
| 54 | Minister's Office | 190,839 | | 190,839 | 175,763 | 15,076 |
| 55 | Provincial Secretary and Government Services | 33,373,140 | | 33,373,140 | 31,476,003 | 1,897,137 |
| 56 | Government Information Services | 18,915,859 | | 18,915,859 | 18,443,832 | 472,027 |
| 57 | Culture, Heritage and Recreation | 17,884,946 | | 17,884,946 | 17,496,141 | 388,805 |
| 58 | Government Personnel, Pensions and Employee Benefits Administration | 13,250,416 | | 13,250,416 | 12,389,061 | 861,355 |
| 59 | Pensions and Employee Benefits Contributions | 10 | | 10 | | 10 |
| | Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1))—Net of recoveries (*see* B 59 for detail) | | | | | |
| | | 83,615,210 | | 83,615,210 | 79,980,800 | 3,634,410 |
| | Special Account—Provincial Computerization of Libraries—*Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 7) | 775,000 | | 775,000 | 638,437 | 136,563 |
| | | **84,390,210** | | **84,390,210** | **80,619,237** | **3,770,973** |

## SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

| Vote No. | Description | Total Appropriations | | | Actual Expenditure | Net Under Expenditure |
|---|---|---|---|---|---|---|
| | | Estimated | Other Authorizations | Total | | |
| | | $ | $ | $ | $ | $ |
| | **Ministry of Tourism** | | | | | |
| 60 | Minister's Office | 141,801 | | 141,801 | 139,700 | 2,101 |
| 61 | Ministry Operations | 7,730,710 | | 7,730,710 | 6,875,521 | 855,189 |
| | Statutory—*Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78)—Medical expenses, London, England and California, U.S.A. | | 22,504 | 22,504 | 22,504 | |
| | | **7,872,511** | **22,504** | **7,895,015** | **7,037,725** | **857,290** |
| | **Ministry of Transportation and Highways** | | | | | |
| 62 | Minister's Office | 218,797 | | 218,797 | 187,780 | 31,017 |
| 63 | Administration and Services Department | 10,213,139 | | 10,213,139 | 10,046,932 | 166,207 |
| 64 | Highway Operations Department | 461,206,535 | | | | |
| | Supplement — | | | | | |
| | Special Warrant No. 2 | | 100,000,000 | | | |
| | Special Warrant No. 16 | | 121,588,000 | 682,794,535 | 665,617,406 | 17,177,129 |
| 65 | Hydro Development—Highway Construction | 10 | | 10 | | 10 |
| 66 | Motor Vehicle Department | 28,035,515 | | | | |
| | Supplement — Special Warrant No. 5 | | 4,820,000 | 32,855,515 | 31,989,706 | 865,809 |
| 67 | Motor Carrier Commission and Branch | 2,627,154 | | 2,627,154 | 2,583,689 | 43,465 |
| 68 | Transportation Policy Department | 5,695,879 | | 5,695,879 | 4,596,198 | 1,099,681 |
| 69 | Air Services Branch | 5,228,694 | | 5,228,694 | 5,073,237 | 155,457 |
| 70 | Crown Corporation Assistance | 55,807,700 | | 55,807,700 | 55,471,433 | 336,267 |
| | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 21 (1)) — Special Warrant No. 17 — Grant *re* Newman Creek Railway Bridge | | 870,000 | 870,000 | 800,000 | 70,000 |
| | | **569,033,423** | **227,278,000** | **796,311,423** | **776,366,381** | **19,945,042** |
| | **Ministry of Universities, Science and Communications** | | | | | |
| 71 | Minister's Office | 127,518 | | 127,518 | 126,342 | 1,176 |
| 72 | Ministry Operations | 11,923,515 | | 11,923,515 | 11,754,551 | 168,964 |
| 73 | Government Telecommunications Services | 10 | | 10 | 10 | |
| 74 | Universities | 328,248,700 | | 328,248,700 | 328,231,005 | 17,695 |
| | | **340,299,743** | | **340,299,743** | **340,111,908** | **187,835** |

| | | | | | | |
|---|---|---|---|---|---|---|
| | **Other Voted Appropriations** | | | | | |
| 75 | Student Employment Programs (Minister of Labour) | 10,000,000 | | 10,000,000 | 8,875,844 | 1,124,156 |
| 76 | Transit Services (Minister of Human Resources) | 75,500,000 | | 75,500,000 | 68,156,726 | 7,343,274 |
| 77 | Interest on the Public Debt (Minister of Finance) | 237,600,000 | | | | |
| | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 53 (a)) | | 36,536,079 | 274,136,079 | 274,136,079 | |
| 78 | Contingencies (All Ministries — Minister of Finance) | 50,000,000 | | 50,000,000 | 27,231,810 | 22,768,190 |
| | | **373,100,000** | **36,536,079** | **409,636,079** | **378,400,459** | **31,235,620** |
| | **Total, General Fund Expenditure** | **7,805,368,000** | **557,492,171** | **8,362,860,171** | **8,242,725,976** | **120,134,195** |

# COMBINED FINANCIAL STATEMENTS
# SCHEDULE OF GUARANTEED DEBT
# AS AT MARCH 31, 1985

Debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Province under the authority of a statute as to net principal and accrued interest outstanding.

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Gross Outstanding[2] | Net Sinking Funds[2] | Net Outstanding | Net Outstanding |
| Municipalities and other local governments— | $ | $ | $ | $ |
| (1) Guarantees authorized pursuant to the *Municipalities Assistance Act*, sec. 3 (serials) | 4,193,377 | | 4,193,377 | 8,795,003 |
| (2) Guarantees authorized pursuant to the *Municipal Act*, part 25, sec. 854, debentures (principally serials) | 24,808,390 | 10,019,346 | 14,789,044 | 16,233,141 |
| (3) Greater Vancouver Sewerage and Drainage District debentures (some serials) | 10,149,355 | 10,149,355 | | |
| Subtotal, municipalities and other local governments | 39,151,122 | 20,168,701 | 18,982,421 | 25,028,144 |
| Government services— | | | | |
| (4) Guarantees authorized pursuant to the *British Columbia Buildings Corporation Act*, sec. 13[1]— | | | | |
| Debentures — funded | 521,915,807 | 29,632,166 | 492,283,641 | 501,663,547 |
| Notes — unfunded | | | | 60,052,027 |
| (5) Guarantees authorized pursuant to the *System Act*, sec. 20[1]— | | | | |
| Debentures — funded | 54,051,356 | 2,034,017 | 52,017,339 | 51,636,948 |
| Subtotal, Government services | 575,967,163 | 31,666,183 | 544,300,980 | 613,352,522 |
| Health and education — | | | | |
| (6) Guarantees authorized pursuant to the *Educational Institution Capital Finance Act*, sec. 9 — | | | | |
| Debentures — funded[1] | 425,276,767 | 35,211,157 | 390,065,610 | 385,278,841 |
| (7) Guarantees authorized pursant to the *Financial Administration Act*, sec. 56 | | | | |
| Student aid loans | 9,955,185 | | 9,955,185 | |
| Riverview Hospital Volunteer Association | 15,000 | | 15,000 | |
| (8) Guarantees authorized pursuant to the *Hospital District Finance Act*, sec. 9 — | | | | |
| Debentures — funded[1] | 992,604,096 | 244,113,475 | 748,490,621 | 741,792,821 |
| (9) Guarantees authorized pursuant to the *School District Capital Finance Act*, sec. 9[1]— | | | | |
| Debentures — funded | 1,597,078,581 | 621,507,716 | 975,570,865 | 992,387,067 |
| — unfunded | 1,200,333 | | 1,200,333 | 4,245,316 |
| Subtotal, health and education | 3,026,129,962 | 900,832,348 | 2,125,297,614 | 2,123,704,045 |
| Economic development — | | | | |
| (10) Guarantees authorized pursuant to the *Agricultural Credit Act*, sec. 3 | 2,956,801 | | 2,956,801 | 3,494,510 |
| (11) Guarantees authorized pursuant to the *British Columbia Cellulose Company Act*, sec. 8 | 4,847,911 | | 4,847,911 | 9,053,926 |
| (12) Guarantees authorized pursuant to the *British Columbia Place Act, 1980*, sec. 6[1] | 31,516,233 | 687,357 | 30,828,876 | 31,516,233 |
| (13) Guarantees authorized pursuant to the *British Columbia Railway Finance Act*, sec. 10[1]— | | | | |
| Bonds and debentures—funded | 767,564,796 | 767,564,796 | | 619,442,096 |
| Notes—unfunded | | | | 370,205,813 |
| Capital leases | 26,322,983 | | 26,322,983 | 26,759,497 |
| 1st preferred shares — BC Rail Ltd. | 200,000,000 | | 200,000,000 | |

| | | | | |
|---|---|---|---|---|
| (14) Guarantees authorized pursuant to the *British Columbia Transit Act*, sec. 22[1]— | | | | |
| Bonds and debentures | 78,827,073 | 1,802,986 | 77,024,087 | 78,423,127 |
| Notes | 100,702,055 | | 100,702,055 | 101,228,767 |
| Capital leases | 94,368,552 | | 94,368,552 | 60,533,101 |
| (15) Guarantees authorized pursuant to the *Development Corporation Act*, sec. 15[1], Bonds | 263,463,385 | | | |
| *Less:* held by the British Columbia Housing and Employment Development Financing Authority | (180,838,626) | | | |
| | 82,624,759 | | 82,624,759 | 81,439,781 |
| Notes | 86,430,632 | | 86,430,632 | 62,229,003 |
| (16) Guarantees authorized pursuant to the *Farm Product Industry Act*, sec. 2 | 1,046,557 | | 1,046,557 | 3,807,820 |
| (17) Guarantees authorized pursuant to the *Ferry Corporation Act*, sec. 18[1]— | | | | |
| Notes—unfunded series | 28,688,685 | | 28,688,685 | 28,688,685 |
| Notes—funded | 14,870,340 | 344,900 | 14,525,440 | 14,870,340 |
| (18) Indemnities authorized pursuant to the *Financial Administration Act*, sec. 56 | | | | |
| W.L.C. Development Ltd. | 15,741,561 | | 15,741,561 | 9,225,872 |
| The Terry Fox Medical Research Foundation, *et al* | 8,000,000 | | 8,000,000 | |
| (19) Guarantees authorized pursuant to the *Harbour Board Act*, secs. 18 and 30.1[1] | | | | 6,607,660 |
| (20) Guarantees authorized pursuant to the *Housing and Employment Development Financing Act*, secs. 5 and 6[1]— | | | | |
| Bonds and debentures | 179,684,411 | | 179,684,411 | 189,348,698 |
| (21) Guarantees authorized pursuant to the *Ministry of Transportation and Highways Act*, sec. 66, *re:* British Columbia Steamship Company (1975) Ltd.[1] | 4,937,621 | | 4,937,621 | 4,782,119 |
| (22) Guarantees authorized pursuant to the *Petroleum Corporation Act*, secs. 10 and 12[1] | 30,009,349 | | 30,009,349 | 30,009,349 |
| Subtotal, economic development | 1,759,140,319 | 770,400,039 | 988,740,280 | 1,731,666,397 |
| Utilities — | | | | |
| (23) Guarantees authorized pursuant to the *Hydro and Power Authority Act*, sec. 44[1]— | | | | |
| Bonds and debentures—funded | 9,464,998,488 | 900,156,038 | 8,564,842,450 | 8,335,783,505 |
| Subtotal, utilities | 9,464,998,488 | 900,156,038 | 8,564,842,450 | 8,335,783,505 |
| Grand total, all guaranteed debt | 14,865,387,054 | 2,623,223,309 | 12,242,163,745 | 12,829,534,613 |
| *Less:* Amounts included above held as investments by General and Special Funds | 75,938,384 | 41,132,815 | 34,805,569 | 74,415,776 |
| Net total, all guaranteed debt | 14,789,448,670 | 2,582,090,494 | 12,207,358,176 | 12,755,118,837 |

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[1] See Section G of the Public Accounts for details of maturity dates, interest rates, and redemption features of the outstanding debt of these Crown agencies.

[2] Gross outstanding debt as at March 31, 1985 includes accrued interest of $489.4 million. Debt payable in United States currency is recorded in Canadian dollars at the rate of exchange prevailing at March 31, 1985.

Sinking funds consist of cash, investments and accrued interest. For the purposes of this schedule, investments are reported at amortized cost, with the following exceptions: For item (3), the actual sinking fund balance exceeds the gross outstanding debt and is therefore shown at an amount equal to the debt. Investments held by certified sinking funds included in items (8) and (9) are reported at par value, as are investments held by the British Columbia Railway Company sinking funds (item 13). Investments reported at par value in the schedule total $969 million (1984: $76.8 million). These investments have a par value, interest rate and maturity date identical to the debt they are funding, and so constitute a complete offset against the debt. By reporting these investments at par, the related net outstanding debt is reported at nil.

The market value of sinking fund investments at March 31, 1985 was $2.4 billion (1984: $1.5 billion), however, these are not considered to be temporary investments. These investments are generally held until maturity, at which time the par value is realized. Certified investments must be held in trust until maturity.

The Government is directly responsible for paying 58.1 to 100 per cent of debt service costs for health and education debt through various grant formulas. In 1984/85 these contributions totalled approximately $301 million or 80 per cent of the debt service costs. The Government also pays a portion of the debt service costs of some economic development enterprises. No such contribution is made for utilities.

As a result of Government financing policies $3.4 billion of the guaranteed debt is held in investment accounts included in these financial statements and in other Provincial public sector superannuation and pension funds. Canada Pension Plan funds made available to the Government ($4 billion) are redeemable by the Federal Minister of Finance, subject to the six months notice and certain other restrictions.

Between the year end and August 15, 1985 there have been redemptions net of additional debt issues guaranteed by the Province of $28 million (Canadian) and $108 million (U.S. Funds).

# COMBINED FINANCIAL STATEMENTS
# SCHEDULE OF PUBLIC DEBT

## Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
## For the Fiscal Year Ended March 31, 1985

### PUBLIC DEBT

Public debt represents direct debt obligations for the purpose of the Province of British Columbia and fiscal agency borrowings. Fiscal agency borrowings represent borrowings made by the Minister of Finance, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chapter 15).

### I For the purpose of the Province of British Columbia

| | April 1/84 | Issues | Retirements | March 31/85 | Net increase or (decrease) 1985 | Net increase or (decrease) 1984 |
|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ |
| Short Term Promissory Notes | 95,737,500 | 705,171,654 | 772,887,045 | 28,022,109 | (67,715,391) | 95,737,500 |
| Treasury Bills | 780,000,000 | 3,120,000,000 | 3,120,000,000 | 780,000,000 | | 80,000,000 |
| Province of British Columbia Notes and Bonds | 732,047,790 | 1,178,137,892 | 31,100,000 | 1,879,085,682 | 1,147,037,892 | 548,900,000 |
| Total | 1,607,785,290 | 5,003,309,546 | 3,923,987,045 | 2,687,107,791 | 1,079,322,501 | 724,637,500 |

*Short Term Promissory Notes*

Short term promissory notes are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short term promissory notes (the "Notes") have the following characteristics:

- — the principal amount of Notes outstanding at any time, for the purpose of the Province of British Columbia may not exceed $290,000,000 in Canadian funds,
- — the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount,
- — the Notes mature in 365 days or less.

As at March 31, 1985, $28,022,109 in Notes were outstanding. These Notes mature on April 1, 1985 at an annual average interest rate of 9.64%. During the year, $705,171,654 in Notes were issued at interest rates which varied between 9.375%–11.97%.

Included in the $28,022,109 Notes outstanding at March 31, 1985 was a $15,000,000 U.S. note hedged to mature in Canadian Funds at $20,551,050.

*Treasury Bills*

Treasury bills are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Treasury bills do not pay interest but are sold at a discount and mature at par. The difference between issue price and par at maturity represents the lenders' income in lieu of interest.

Treasury bills have the following characteristics:

- — issued at a discount in lieu of interest payments
- — maturity: 91 days
- — issued in Canadian currency
- — transferrable
- — bought and sold on the open market.

As at March 31, 1985, $780,000,000 in Treasury bills were outstanding. They mature at various dates to June 26, 1985, at an annual average interest rate of 10.32%. During the year, $3,120,000,000 in Treasury bills were issued at interest rates which varied between 9.42%–13.13%.

# COMBINED FINANCIAL STATEMENTS
# SCHEDULE OF PUBLIC DEBT

## Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
## For the Fiscal Year Ended March 31, 1985—Continued

*Province of British Columbia Notes and Bonds*

| Maturity | Issue Date | Coupon Rate | Nature | Series | Amount Outstanding Apr. 1/84 | Issues[1] | Retirements | Amount Outstanding Mar. 31/85 | Interest and Redemption Provisions |
|---|---|---|---|---|---|---|---|---|---|
| | | % | | | $ | $ | $ | $ | |
| Dec. 16, 1985 | Dec. 16, 1983 | 10.25 | Notes | PRD | 200,000,000 | | | 200,000,000 | *Interest payable semi-annually, not redeemable prior to maturity.* |
| Dec. 1, 1986 | June 15, 1984 | 16.875 | Note | P-BCR-AR-U(C)1 | | 9,842,400 | | 9,842,400 | *Interest payable semi-annually, not redeemable prior to maturity. U.S. par value $7,200,000.* |
| Mar. 1, 1988 | June 15, 1984 | 4.875 | Note | P-BCR-G(C)1 | | 1,021,149 | | 1,021,149 | *Interest payable semi-annually, serial redemption annually to March 1, 1988. U.S. par value $747,000.* |
| Mar. 31, 1988 | Mar. 31, 1983 | 11.375 | Bonds | PRA | 26,100,000 | | | 26,100,000 | *Interest payable semi-annually, not redeemable prior to maturity.* |
| May 1, 1988 | May 1, 1978 | 9.125 | Bonds | BD | 130,947,790 | | 26,100,000 | 104,847,790 | *Interest payable semi-annually, redeemable in whole or in part at any time.* |
| Aug. 23, 1988 | Aug. 23, 1983 | 11.50 | Notes | PRB | 100,000,000 | | | 100,000,000 | *Interest payable semi-annually, not redeemable prior to maturity.* |
| Apr. 26, 1989 | Apr. 26, 1984 | 12.40 | Notes | BCSF-1[2] | | 203,476,743 | | 203,476,743 | *Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring payments are imposed or levied.* |
| June 2, 1989 | Mar. 29, 1985 | 7.26 | Note | P-Y5 | | 4,264,000 | | 4,264,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| June 2, 1989 | Mar. 29, 1985 | 7.26 | Note | P-H4 | | 5,000,000 | | 5,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |

# COMBINED FINANCIAL STATEMENTS
# SCHEDULE OF PUBLIC DEBT

## Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
## For the Fiscal Year Ended March 31, 1985—Continued

*Province of British Columbia Notes and Bonds*—Continued

| Maturity | Issue Date | Coupon Rate | Nature | Series | Amount Outstanding Apr. 1/84 | Issues[1] | Retirements | Amount Outstanding Mar. 31/85 | Interest and Redemption Provisions |
|---|---|---|---|---|---|---|---|---|---|
| | | % | | | $ | $ | $ | $ | |
| Oct. 1, 1989 | Mar. 29, 1985 | 7.60 | Note | P-Y6 | | 4,916,000 | | 4,916,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Oct. 1, 1989 | Mar. 29, 1985 | 7.60 | Note | P-H6 | | 4,920,000 | | 4,920,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Nov. 3, 1989 | Mar. 29, 1985 | 7.94 | Note | P-Y7 | | 5,367,000 | | 5,367,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Nov. 3, 1989 | Mar. 29, 1985 | 7.94 | Note | P-H6A | | 3,000,000 | | 3,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Dec. 8, 1989 | Mar. 29, 1985 | 7.83 | Note | P-YA | | 6,468,000 | | 6,468,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Jan. 5, 1990 | Mar. 29, 1985 | 8.17 | Note | P-YB | | 6,391,000 | | 6,391,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Feb. 2, 1990 | Mar. 29, 1985 | 8.33 | Note | P-YC | | 3,094,000 | | 3,094,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Mar. 3, 1990 | Mar. 29, 1985 | 8.29 | Note | P-YD | | 10,319,000 | | 10,319,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Aug. 1, 1990 | Mar. 29, 1985 | 8.08 | Note | P-BB | | 6,000,000 | | 6,000,000 | *Interest payable semi-annually, not redeemable prior to maturity.* |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Mar. 1, 1991 | Mar. 29, 1985 | 6.79 | Note | P-BE | 3,000,000 | 3,000,000 | *Interest payable semi-annually, not redeemable prior to maturity.* |
| June 1, 1991 | June 15, 1984 | 5.75 | Note | P-BCR J(C)-1 | 14,000,000 | 14,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| June 15, 1991 | Mar. 29, 1985 | 7.08 | Note | P-BG | 7,000,000 | 7,000,000 | *Interest payable semi-annually, not redeemable prior to maturity.* |
| July 6, 1991 | July 6, 1984 | 13.50 | Notes | BCEC-2 | 68,000,000 | 68,000,000 | *Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.* |
| Aug. 1, 1991 | June 15, 1984 | 7.66 | Note | P-BCR U(C)1 | 10,000,000 | 10,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Sept. 1, 1991 | June 15, 1984 | 5.75 | Note | P-BCR K(C)-1 | 7,500,000 | 7,500,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Sept. 15, 1991 | Mar. 29, 1985 | 7.54 | Note | P-BH | 10,000,000 | 10,000,000 | *Interest payable semi-annually, not redeemable prior to maturity.* |
| Nov. 1, 1991 | Mar. 29, 1985 | 7.14 | Note | P-BJ | 899,000 | 899,000 | *Interest payable semi-annually, not redeemable prior to maturity.* |
| Nov. 29, 1991 | Nov. 29, 1984 | 12.25 | Notes | BCEC-3 | 100,000,000 | 100,000,000 | *Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.* |
| Apr. 15, 1992 | June 15, 1984 | 6.00 | Note | P-BCR M(C)-1 | 10,000,000 | 10,000,000 | *Interest payable semi-annually, callable April 15, 1987, redeemable in whole or in part at the option of the lender.* |
| Feb. 9, 1993 | June 15, 1984 | 7.25 | Note | P-BCR R1(C)1 | 5,658,000 | 5,658,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| June 7, 1993 | June 15, 1984 | 7.48 | Note | P-BCR RA1(C)1 | 4,000,000 | 4,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |

## COMBINED FINANCIAL STATEMENTS
## SCHEDULE OF PUBLIC DEBT

### Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
### For the Fiscal Year Ended March 31, 1985—Continued

*Province of British Columbia Notes and Bonds*—Continued

| Maturity | Issue Date | Coupon Rate % | Nature | Series | Amount Outstanding Apr. 1/84 $ | Issues[1] $ | Retirements $ | Amount Outstanding Mar. 31/85 $ | Interest and Redemption Provisions |
|---|---|---|---|---|---|---|---|---|---|
| June 8, 1993 | June 15, 1984 | 7.48 | Note | P-BCR RA2(C)1 | | 11,000,000 | | 11,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Oct. 10, 1993 | June 15, 1984 | 7.61 | Note | P-BCR R3(C)1 | | 8,189,000 | | 8,189,000 | *Interest payable semi-annually, not redeemable prior to maturity.* |
| Oct. 20, 1993 | Oct. 20, 1983 | 12.00 | Bonds | PRC | 150,000,000 | | | 150,000,000 | *Interest payable semi-annually, not redeemable prior to maturity.* |
| Dec. 9, 1993 | Dec. 9, 1983 | 12.00 | Bonds | BCEC-1 | 125,000,000 | | | 125,000,000 | *Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.* |
| Apr. 1, 1994 | June 15, 1984 | 4.50 | Note | P-BCR H(C)1 | | 13,670,000 | | 13,670,000 | *Interest payable semi-annually, not redeemable prior to maturity. U.S. par value $10,000,000.* |
| Sept. 9, 1994 | June 15, 1984 | 8.92 | Note | P-BCR R4(C)1 | | 10,000,000 | | 10,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Sept. 10, 1994 | June 15, 1984 | 8.92 | Note | P-BCR R5(C)1 | | 2,681,000 | | 2,681,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Aug. 7, 1995 | June 15, 1984 | 8.93 | Note | P-BCR R6(C)1 | | 10,000,000 | | 10,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Aug. 8, 1995 | June 15, 1984 | 8.93 | Note | P-BCR R7(C)1 | | 7,264,000 | | 7,264,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Sept. 9, 1995 | June 15, 1984 | 9.16 | Note | P-BCR R8(C)1 | 5,000,000 | 5,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Oct. 10, 1995 | June 15, 1984 | 9.34 | Note | P-BCR R9(C)1 | 13,197,000 | 13,197,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Dec. 30, 1995 | June 15, 1984 | 7.54 | Note | P-BCR P(C)1 | 15,000,000 | 15,000,000 | *Interest payable semi-annually, callable December 30, 1988.* |
| July 2, 1996 | June 15, 1984 | 7.26 | Note | P-BCR T(C)-1 | 20,000,000 | 20,000,000 | *Interest payable semi-annually, callable July 2, 1991.* |
| July 9, 1996 | June 15, 1984 | 8.97 | Note | P-BCR R10(C)1 | 5,000,000 | 5,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Aug. 10, 1996 | June 15, 1984 | 8.98 | Note | P-BCR R11(C)1 | 10,000,000 | 10,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Sept. 10, 1996 | June 15, 1984 | 9.07 | Note | P-BCR R12(C)1 | 19,962,000 | 19,962,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Dec. 1, 1996 | June 15, 1984 | 16.875 | Note | P-BCR AS-U(C)1 | 10,662,600 | 10,662,600 | *Interest payable semi-annually, serial redemption December 1, 1986 to 1995. U.S. par value $7,800,000.* |
| Mar. 30, 1997 | June 15, 1984 | 7.08 | Note | P-BCR V(C)-1 | 24,000,000 | 24,000,000 | *Interest payable semi-annually, callable March 30, 1990.* |
| May 4, 1997 | June 15, 1984 | 9.22 | Note | P-BCR R13(C)-1 | 17,000,000 | 17,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| June 10, 1997 | June 15, 1984 | 9.18 | Note | P-BCR R14(C)1 | 15,000,000 | 15,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| June 15, 1997 | June 15, 1984 | 7.38 | Note | P-BCR X(C)-1 | 10,000,000 | 10,000,000 | *Interest payable semi-annually, callable June 15, 1990.* |
| July 15, 1997 | June 15, 1984 | 7.45 | Note | P-BCR Z(C)-1 | 15,000,000 | 15,000,000 | *Interest payable semi-annually, callable July 15, 1990.* |
| June 1, 1998 | June 15, 1984 | 7.98 | Note | P-BCR AB(C)-1 | 7,000,000 | 7,000,000 | *Interest payable semi-annually, callable June 1, 1990.* |

## COMBINED FINANCIAL STATEMENTS
## SCHEDULE OF PUBLIC DEBT

### Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
### For the Fiscal Year Ended March 31, 1985—Continued

*Province of British Columbia Notes and Bonds*—Continued

| Maturity | Issue Date | Coupon Rate | Nature | Series | Amount Outstanding Apr. 1/84 | Issues[1] | Retirements | Amount Outstanding Mar. 31/85 | Interest and Redemption Provisions |
|---|---|---|---|---|---|---|---|---|---|
| | | % | | | $ | $ | $ | $ | |
| Sept. 1, 1998 | June 15, 1984 | 8.00 | Note | P-BCR AC(C)-1 | | 10,000,000 | | 10,000,000 | *Interest payable semi-annually, callable September 1, 1991.* |
| Nov. 1, 1998 | June 15, 1984 | 8.125 | Note | P-BCR AD(C)-1 | | 20,000,000 | | 20,000,000 | *Interest payable semi-annually, callable November 1, 1991.* |
| June 1, 1999 | June 15, 1984 | 9.45 | Note | P-BCR AE(C)-1 | | 10,000,000 | | 10,000,000 | *Interest payable semi-annually, callable June 1, 1992.* |
| June 8, 1999 | June 15, 1984 | 10.02 | Note | P-BCR R15(C)-1 | | 28,876,000 | | 28,876,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Aug. 15, 1999 | June 15, 1984 | 10.36 | Note | P-BCR AF(C)-1 | | 20,000,000 | | 20,000,000 | *Interest payable semi-annually, callable August 15, 1992.* |
| Aug. 15, 1999 | June 15, 1984 | 10.36 | Note | P-BCR AG(C)-1 | | 5,000,000 | 5,000,000 | | *Retracted on August 15, 1984.* |
| Sept. 10, 1999 | June 15, 1984 | 10.22 | Note | P-BCR R16(C)-1 | | 12,500,000 | | 12,500,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Oct. 15, 1999 | June 15, 1984 | 10.40 | Note | P-BCR AH(C)-1 | | 8,000,000 | | 8,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| June 19, 2000 | June 15, 1984 | 9.75 | Note | P-BCR AK(C)-1 | | 50,000,000 | | 50,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the lender.* |
| Nov. 3, 2000 | June 15, 1984 | 10.50 | Note | P-BCR AL(C)1 | | 50,000,000 | | 50,000,000 | *Interest payable semi-annually, callable November 3, 1993.* |
| Jan. 15, 2001 | June 15, 1984 | 10.40 | Note | P-BCR AM(C)-1 | | 50,000,000 | | 50,000,000 | *Interest payable semi-annually, callable January 15, 1994.* |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Sept. 20, 2001 | June 15, 1984 | 9.75 | Note | P-BCR AN(C)-1 | | 75,000,000 | | 75,000,000 | *Interest payable semi-annually, callable September 20, 1994.* |
| Jan. 15, 2002 | June 15, 1984 | 9.05 | Note | P-BCR AP(C)-1 | | 30,000,000 | | 30,000,000 | *Interest payable semi-annually, callable June 15, 1995.* |
| Feb. 28, 2005 | June 15, 1984 | 12.75 | Note | P-BCR AQ(C)-1 | | 45,000,000 | | 45,000,000 | *Interest payable semi-annually, callable February 28, 1998 or any interest date thereafter.* |
| | | | | | 732,047,790 | 1,178,137,892 | 31,100,000 | 1,879,085,682 | |
| *Less:* Sinking fund balances | | | | | | | | 8,598,218 | |
| | | | | | | | | 1,870,487,464 | |
| *Less:* Unamortized discount | | | | | | | | 192,783,024 | |
| TOTAL | | | | | | | | 1,677,704,440 | |

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[1] Issued under and pursuant to the *Financial Administration Act*, chapter 15, Statutes of British Columbia, 1981, as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

[2] BCSF-1 notes bear annual interest at 5% on a principal amount of 325 million Swiss Francs. The Province has hedged principal and interest payments on these notes through a currency exchange agreement pursuant to which the Province has agreed to exchange U.S. dollars for Swiss Francs. The U.S. maturity value of this issue is $148,849,117.

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are: (a) in Canadian funds, 1986—$252,952,328; 1987—$53,540,125; 1988—$79,640,125; 1989—$153,987,915; 1990—$282,470,668. (b) in U.S. funds, 1986—$654,716; 1987—$8,157,716; 1988—$966,716; 1989—$766,716; 1990—$766,716.

## COMBINED FINANCIAL STATEMENTS
## SCHEDULE OF PUBLIC DEBT

### Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
### For the Fiscal Year Ended March 31, 1985—Continued

**II For the purpose of the Fiscal Agency Loans**

| | April 1/84 | Issues | Retirements | March 31/85 | Net increase or (decrease) 1985 | Net increase or (decrease) 1984 |
|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ |
| Short Term Promissory Notes | 141,900,201 | 2,460,751,914 | 2,009,556,787 | 593,095,328 | 451,195,127 | 141,900,201 |
| Province of British Columbia Notes, Bonds and Debentures | 109,000,000 | 639,037,520 | | 748,037,520 | 639,037,520 | 109,000,000 |
| Total | 250,900,201 | 3,099,789,434 | 2,009,556,787 | 1,341,132,848 | 1,090,232,647 | 250,900,201 |

*Short Term Promissory Notes*

Short term promissory notes are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short term promissory notes (the "Notes") have the following characteristics:

- — the principal amount of Notes outstanding at any time, for the purpose of fiscal agency arrangements may not exceed $1,287,500,000 in Canadian funds,
- — the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount,
- — the Notes mature in 365 days or less.

As at March 31, 1985, $593,095,328 in Notes were outstanding. These Notes mature at various dates to March 24, 1986 at an annual average interest rate of 10.79% for an average term of 66 days. During the year, $2,460,751,914 in Notes were issued at interest rates which varied between 9.45%–12.53%.

## COMBINED FINANCIAL STATEMENTS
## SCHEDULE OF PUBLIC DEBT

### Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT,* 1981
### For the Fiscal Year Ended March 31, 1985—Continued

*Province of British Columbia Notes, Bonds and Debentures*

| Maturity | Issue Date | Coupon Rate | Nature | Series | Amount Outstanding Apr. 1/84 | Issues[1] | Retirements | Amount Outstanding Mar. 31/85 | Interest and Redemption Provisions |
|---|---|---|---|---|---|---|---|---|---|
| | | % | | | $ | $ | $ | $ | |
| June 20, 1989 | June 20, 1984 | 11.12[2] | Notes | FRN-1 | | 20,000,000 | | 20,000,000 | *Interest payable quarterly, not redeemable prior to maturity.* |
| Oct. 1, 1989 | Oct. 1, 1984 | 12.75 | Notes | PRE | | 100,000,000 | | 100,000,000 | *Interest payable semi-annually, not redeemable prior to maturity.* |
| Feb. 6, 1990 | Feb. 6, 1985 | 10.75 | Notes | PRF | | 200,000,000 | | 200,000,000 | *Interest payable semi-annually, not redeemable prior to maturity.* |
| July 6, 1991 | July 6, 1984 | 13.50 | Notes | BCEC-2 | | 32,000,000 | | 32,000,000 | *Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.* |
| Jan. 31, 1996 | Jan. 31, 1984 | 12.25 | Note | BCJC-3 | 24,000,000 | | | 24,000,000 | *Interest payable annually, annual instalments of $2,400,000 payable January 31, 1991–1995, balance due January 31, 1996.* |
| Dec. 1, 1998 | Dec. 1, 1983 | 11.125 | Bonds | BCJC-1 | 50,000,000 | | | 50,000,000 | *Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.* |
| Nov. 10, 2003 | Nov. 10, 1983 | 11.65 | Debenture | BCCP-1 | 10,000,000 | | | 10,000,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.* |

## COMBINED FINANCIAL STATEMENTS
## SCHEDULE OF PUBLIC DEBT

### Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981
### For the Fiscal Year Ended March 31, 1985—Continued

*Province of British Columbia Notes, Bonds and Debentures*—Continued

| Maturity | Issue Date | Coupon Rate | Nature | Series | Amount Outstanding Apr. 1/84 | Issues[1] | Retirements | Amount Outstanding Mar. 31/85 | Interest and Redemption Provisions |
|---|---|---|---|---|---|---|---|---|---|
| | | % | | | $ | $ | $ | $ | |
| Apr. 2, 2004 | Apr. 2, 1984 | 12.60 | Debenture | BCCP-2 | | 32,073,000 | | 32,073,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.* |
| May 10, 2004 | May 10, 1984 | 13.48 | Debenture | BCCP-3 | | 59,292,000 | | 59,292,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.* |
| June 8, 2004 | June 8, 1984 | 13.70 | Debenture | BCCP-4 | | 52,871,000 | | 52,871,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of Minister of Finance of Canada subject to certain restrictions.* |
| July 10, 2004 | July 10, 1984 | 13.80 | Debenture | BCCP-5 | | 29,402,000 | | 29,402,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.* |
| July 30, 1994 | July 30, 1984 | 13.65 | Note | BCJY-1[3] | | 54,794,520 | | 54,794,520 | *Interest payable semi-annually, semi-annual principal repayments equal to 9% of the aggregate principal amount of the loan outstanding commencing July 31, 1989, balance due July 30, 1994, redeemable in whole or in part at the option of the Province subject to certain restrictions.* |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Aug. 7, 2004 | Aug. 7, 1984 | 14.06 | Debenture | BCCP-6 | | 24,732,000 | | 24,732,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.* |
| Sept. 10, 2004 | Sept. 10, 1984 | 13.20 | Debenture | BCCP-7 | | 16,950,000 | | 16,950,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.* |
| Nov. 7, 2004 | Nov. 7, 1984 | 12.96 | Debenture | BCCP-8 | | 16,923,000 | | 16,923,000 | *Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.* |
| Jan. 15, 2009 | Jan. 15, 1984 | 8.75 | Bonds | BCJC-2 | 25,000,000 | | | 25,000,000 | *Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.* |
| | | | | | 109,000,000 | 639,037,520 | | 748,037,520 | |
| *Less:* Sinking fund balances | | | | | | | | 2,481,969 | |
| | | | | | | | | 745,555,551 | |
| *Less:* Unamortized discount | | | | | | | | 13,419,832 | |
| TOTAL | | | | | | | | 732,135,719 | |

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[1] Issued under and pursuant to the *Financial Administration Act*, chapter 15, Statutes of British Columbia, 1981, as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

[2] Subject to rate adjustment every 91 days.

[3] BCJY-1 note bears annual interest at 8.1% on a principal amount of 10 billion Japanese yen. The Province has hedged principal and interest payments on these notes through a currency exchange agreement pursuant to which the Province has agreed to exchange Canadian dollars for Japanese yen.

The aggregate amounts of payments estimated to be required in each of the next five years to meet sinking fund and retirement provisions are: 1986—$8,100,000; 1987—$8,100,000; 1988—$8,100,000; 1989—$8,100,000; and 1990—$332,031,505. These amounts will be funded in full by the government bodies on whose behalf the borrowings were made.

## COMBINED FINANCIAL STATEMENTS
## SCHEDULE OF MONEY REFUNDED UNDER PROVISIONS OF SECTION 13 OF THE *FINANCIAL ADMINISTRATION ACT*, 1981
## FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| Description of Item | $ |
|---|---|
| Attorney General: | |
| Land Title Registration Fees | 175,260 |
| Consumer and Corporate Affairs: | |
| Liquor Licensing Receipts | 14,635 |
| Travel Agents' Registrations | 100 |
| *Real Estate Act* | 15,263 |
| *Insurance Act* | 11,640 |
| *Mortgage Brokers Act* | 1,160 |
| *Securities Act* | 11,157 |
| *Motor Dealer Act* | 22,290 |
| Rentalsman Filing Fees | 690 |
| Credit and Debtor Assistance Fees | 75 |
| Miscellaneous Fees and Licences | 358,625 |
| | 435,635 |
| Education: | |
| Publication Services | 2,661 |
| Correspondence Education | 23,119 |
| | 25,780 |
| Environment: | |
| Map Sales | 6,425 |
| Water Rentals and Recording Fees | 15,117 |
| Miscellaneous Fees and Licences | 17,317 |
| | 38,859 |
| Finance: | |
| Tobacco Tax | 22,818 |
| Real Property Tax | 3,299,765 |
| Fire Services | 43,973 |
| | 3,366,556 |
| Forests: | |
| Harvesting—Stumpage | 19,406 |
| Harvesting Rental and Fees | 172 |
| Overpayments | 100,932 |
| Miscellaneous Revenue | 2,994 |
| | 123,504 |
| Health: | |
| Emergency Health Services Commission Ambulance Fees | 15,844 |
| Speech and Hearing | 15,408 |
| Third Party Liability | 176,604 |
| Patients' Fees | 692,156 |
| Miscellaneous Revenue | 210 |
| | 900,222 |
| Transportation and Highways: | |
| Motor Vehicle Department | 5,983,196 |
| Miscellaneous | 10,081 |
| | 5,993,277 |
| Total: 1984/85 | 11,059,093 |
| Total: 1983/84 | 5,582,883 |

**Note:** Section 13 of the *Financial Administration Act*, 1981 authorizes money to be refunded under the following conditions:

(a) "Money received by the government that is erroneously paid or collected, or

(b) for any purpose that is not fulfilled."

These payments are reflected in the main statements of the Province.

## COMBINED FINANCIAL STATEMENTS
## SCHEDULE OF ASSETS AND UNCOLLECTIBLE DEBTS WRITTEN OFF UNDER PROVISION OF SECTION 14 OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| Description of Item | |
|---|---|
| Agriculture and Food: | $ |
| Partial Interest Reimbursement Program | 4,045 |
| Distress Area Assistance Program | 4,057 |
| Miscellaneous Service Fees | 473 |
| | 8,575 |
| Attorney General: | |
| Provincial Court Fines and Fees | 489,585 |
| Education: | |
| Student Aid Grants | 283,443 |
| Miscellaneous | 927 |
| | 284,370 |
| Energy, Mines and Petroleum Resources: | |
| Miscellaneous | 2,083 |
| Environment: | |
| Map Sales | 86 |
| Finance: | |
| Social Service Tax | 6,121,995 |
| Real Property Tax | 80,532 |
| Corporation Capital Tax | 322,633 |
| Hotel Room Tax | 162,437 |
| Logging Tax | 48,744 |
| Mining Tax | 54,803 |
| Miscellaneous | 15,465 |
| | 6,806,609 |
| Forests: | |
| Stumpage Revenue | 7[illegible],791 |
| Health: | |
| Emergency Health Services Commission Ambulance Fees | 749,810 |
| Patients' Fees | 388,726 |
| Dental Plan | 22,742 |
| Miscellaneous | 7,952 |
| | 1,169,230 |
| Human Resources: | |
| Miscellaneous | 282,303 |
| Provincial Secretary: | |
| Queen's Printer | 276 |
| Miscellaneous | 1,163 |
| | 1,439 |
| Tourism: | |
| Miscellaneous | 540 |
| Transportation and Highways: | |
| Permits—oversize carriers | 11,181 |
| *Motor Vehicle Act* | 17,880 |
| Miscellaneous | 15,266 |
| | 44,327 |
| Total: 1984/85 | 9,883,938 |
| Total: 1983/84 | 8,202,295 |

**Note:** Section 14 of the *Financial Administration Act*, 1981 authorizes an asset, a debt or an obligation to be written off if it is unrealizable or uncollectible. These write-offs are reflected in the main statements of the Province.

## COMBINED FINANCIAL STATEMENTS
## SCHEDULE OF DEBTS EXTINGUISHED PURSUANT TO SECTION 15 OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| Description of Item | $ |
|---|---|
| Environment: | |
| Conservation Fund Loan Principal—O.I.C. 1698/79 | 3,267 |
| Total: 1984/85 | 3,267 |
| Total: 1983/84 | 3,802 |

**Note:** Section 15 of the *Financial Administration Act*, 1981 authorizes the Lieutenant Governor in Council to forgive, in whole or in part, a debt or obligation that is due and owing to the Government. These extinguishments are reflected in the main statements of the Province.

## SCHEDULE OF REMISSIONS UNDER PROVISIONS OF SECTION 16 (1) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| Description of Item | $ |
|---|---|
| Finance: | |
| Social Service Tax | 19,126 |
| Real Property Tax | 27,552 |
| Succession Duty | 3,912 |
| | 50,590 |
| Forests: | |
| Stumpage—Interest | 9,076 |
| Total: 1984/85 | 59,666 |
| Total: 1983/84 | 287,969 |

**Note:** Section 16 (1) of the *Financial Administration Act*, 1981 authorizes the Lieutenant Governor in Council to remit:

(a) "any tax, royalty, fee or other sum that is paid or payable to the government and that is imposed or authorized to be imposed by an enactment, or

(b) any forfeiture, fine or pecuniary penalty imposed or authorized to be imposed by an enactment, notwithstanding that the whole or part of it is payable to another person"

where he "considers it in the public interest to do so . . . where great public inconvenience, great injustice or great hardship to a person has occurred or is likely to occur." These remissions are reflected in the main statements of the Province.

# COMBINED FINANCIAL STATEMENTS
## SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22 (2) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| Ministry | Agreement Description | $ |
|---|---|---|
| Attorney General: | | |
| | Co-ordinated Law Enforcement Unit | 57,118 |
| Education: | | |
| | Canadian Official Languages Programs | 13,453,668 |
| | Status Indian Children Education | 30,944,466 |
| | Department of National Defence Children Education | 3,048,238 |
| | | 47,446,372 |
| Energy, Mines and Petroleum Resources: | | |
| | British Columbia Utilities Commission | 244,927 |
| Environment: | | |
| | Joint Emergency Planning Project | 66,102 |
| | Pesticide Control Program | 21,008 |
| | Ambient Air Monitoring | 78,363 |
| | Canadian Wildlife Federation Funding Project | 3,000 |
| | Federal-Provincial Mapping Projects | 67,315 |
| | Municipal Base Mapping | 37,501 |
| | Environmental Lab—Analytical Tests | 59,675 |
| | | 332,964 |
| Forests: | | |
| | British Columbia Railway—Tacheeda Lake | 6,125 |
| | Lightning Locator System | 756 |
| | Biomass Project | 52,713 |
| | Yukon Territory Fire Suppression | 436,244 |
| | Intensive Forest Management Subsidiary Agreement | 5,500,000 |
| | Lorax School | 17,500 |
| | | 6,013,338 |
| Health: | | |
| | Out-of-Province Hospital Insurance Reciprocal Agreements | 12,570,446 |
| | Parasitology Consulting | 1,497 |
| | Richmond Health Services | 352,550 |
| | | 12,924,493 |
| Lands, Parks and Housing: | | |
| | Alexander Mackenzie Grease Trail | 103,161 |
| Provincial Secretary and Government Services: | | |
| | Historic Site Survey | 44,498 |
| | Artifact Purchases | 24,044 |
| | English as a Second Language — Westcoast Reader | 62,750 |
| | Computer Exhibits and Training | 152,957 |
| | British Columbia Heritage Trust Administration | 17,250 |
| | Public Library Books—Field | 266,714 |
| | National Associate Museums Program | 10,150 |
| | | 578,363 |
| | Total: 1984/85 | 67,700,736 |
| | Total: 1983/84 | 72,561,651 |

**Note:** Section 22 (1) of the *Financial Administration Act*, 1981 authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government,

for the purpose of or as a contribution towards expenditures . . . received by the government."

Included in the amount reported as payments made by the Ministry of Education is $10,088,760 which relates to expenses properly attributable to the 1983/84 fiscal year.

These payments are reflected in the main statements of the Province.

## COMBINED FINANCIAL STATEMENTS

## SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES PURSUANT TO SECTION 54 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| Description of Item | Total Lease Payments |
|---|---|
| Lease of 70-automobile ferry, *M.V. Quinsam* at $81,130 per month | $ |
| First option—April 1, 1985 to September 30, 1987 | 2,433,900 |
| Second option—October 1, 1987 to March 26, 1997 | 9,248,820 |
| Purchase option—March 26, 1997 | 310,000 |
| | 11,992,720 |
| Lease of Multi-Plan telephone equipment | |
| Various leases to January, 1990 | 3,568,076 |
| Total: 1984/85 | 15,560,796 |
| Total: 1983/84 | 14,446,779 |

**Note:** Section 54 (3) of the *Financial Administration Act*, 1981 requires disclosure of the financial obligations of the Government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the Government. These contracts are reflected in the Public Accounts in accordance with the Province's accounting policies.

## SCHEDULE OF PAYMENTS MADE TO HONOUR GUARANTEES PURSUANT TO SECTION 58 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| Description of Item | $ |
|---|---|
| *Agricultural Credit Act:* | |
| Ledbury & Belsham | 170,898 |
| Duncalfe Farms Ltd. | 110,408 |
| Newdan Hog Farms Ltd. | 107,127 |
| Swan Lake Farms Ltd. | 92,910 |
| Buskey, L & E | 79,447 |
| Schutte, G & J | 67,589 |
| Dorosz, B & R | 37,106 |
| French, Brian | 27,500 |
| Becher, R & Hooge, B. | 22,753 |
| | 715,738 |
| Student Venture Capital Program: | |
| Various students | 312,710 |
| Total: 1984/85 | 1,028,448 |
| Total: 1983/84 | 2,516,302 |

**Note:** Section 58 (3) of the *Financial Administration Act*, 1981 authorizes payments to honour guarantees and indemnities where the Government has entered into an agreement to give a guarantee in connection with the issue and sale of securities. These payments are reflected in the main statements of the Province.

# COMBINED FINANCIAL STATEMENTS
# SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981
# AS AT MARCH 31, 1985

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Temporary Investments | Long-Term Investments | Total | Total |
| | $ | $ | $ | $ |
| Obligations of or guaranteed by Canada | 20,637,414 | | 20,637,414 | 67,925,493 |
| Obligations of or guaranteed by a Province | 10,247,293 | 74,392,145 | 84,639,438 | 116,787,467 |
| Obligations of or guaranteed by a savings institution | 338,605,310 | | 338,605,310 | 313,138,805 |
| Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province | 4,946,740 | | 4,946,740 | |
| Total | 374,436,757 | 74,392,145 | 448,828,902 | 497,851,765 |
| Held as follows: | | | | |
| Temporary investments (Note 3) | 374,436,757 | | 374,436,757 | 423,467,384 |
| Investments in and advances to Crown corporations (Note 9) | | | | |
| British Columbia Hydro and Power Authority | | 8,077,086 | 8,077,086 | 8,073,595 |
| British Columbia Railway Company | | 10,235,000 | 10,235,000 | 10,235,000 |
| Other assets (Note 12) | | | | |
| British Columbia Regional Hospital Districts Financing Authority bonds | | 12,000,000 | 12,000,000 | 12,000,000 |
| British Columbia School Districts Capital Financing Authority bonds | | 44,080,059 | 44,080,059 | 44,075,786 |
| Total | 374,436,757 | 74,392,145 | 448,828,902 | 497,851,765 |

## SECTION C

# CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE

## CONTENTS

Page
Preamble .......... C 3
Report of the Auditor General .......... C 5
Consolidated Balance Sheet .......... C 7
Consolidated Statement of Taxpayers' Equity .......... C 8
Consolidated Statement of Operating Results .......... C 9
Consolidated Statement of Changes in Cash and Temporary Investments .......... C 10
Notes to Consolidated Financial Statements .......... C 11

### SUPPLEMENTARY SCHEDULES

Schedule of Entities Recorded on a Consolidated or Equity Basis .......... C 25
Schedule of Operating Results of Consolidated Crown Corporations .......... C 26
Schedule of Equity in Commercial Enterprises .......... C 27
Schedule of Equity in Transportation Companies and Commercial Enterprises .......... C 28
Schedule of Guaranteed Debt .......... C 29

# CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE FOR THE FISCAL YEAR ENDED MARCH 31, 1985

## PREAMBLE

Consolidated Financial Statements aggregate the Combined Financial Statements (Consolidated Revenue Fund), and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government activities and complement Government programs ("provincial" corporations). These corporations are more fully described in Note 1 to these Consolidated Financial Statements. The financial statements of those Crown corporations which have been consolidated have been adjusted to the Government's accounting policies upon consolidation to provide consistent reporting.

Crown corporations which are similar to commercial enterprises and run on commercial lines (termed "transportation" companies and "commercial" enterprises) have not been consolidated; the Government's investment in those enterprises has simply been adjusted to reflect the underlying equity in them without adjusting the financial statements of such enterprises to conform with the Government's accounting policies.

These Consolidated Financial Statements are presented to disclose the economic impact of the Government and the state of its finances in a manner that will assist in the assessment of these matters.

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR GENERAL'S REPORT

*To the Legislative Assembly*
*of the Province of British Columbia*
*Parliament Buildings*
*Victoria, British Columbia*

I have examined the consolidated balance sheet of the Government of the Province of British Columbia as at 31 March 1985, and the consolidated statements of taxpayers' equity, operating results and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these consolidated financial statements present fairly the financial position of the Government of the Province of British Columbia as at 31 March 1985 and the results of its operations and the changes in its financial position for the year then ended on a consolidated basis in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied, after giving retroactive effect to the change in the method of recognizing employee leave entitlements and except for the consolidation of the Capital Financing Authorities as explained in Notes 2 (a) and (c) to these financial statements, on a basis consistent with that of the preceding year.

Erma Morrison

ERMA MORRISON, F.C.A.
*Auditor General*

*Victoria, British Columbia*
*31 August 1985*

# CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| **ASSETS** | $ | $ |
| Cash and temporary investments (note 3) | 280,780,950 | 272,994,980 |
| Accounts receivable (note 2 (c) and 4) | 897,512,849 | 799,714,308 |
| Due from Crown corporations and agencies (note 5) | 1,502,000 | 1,502,000 |
| Mortgages receivable (note 6) | 277,107,937 | 273,055,381 |
| Prepaid program costs (note 7) | 191,730,304 | 180,416,477 |
| Inventories (note 8) | 48,201,447 | 42,772,910 |
| Investments in Crown corporations—at equity (note 9) | 1,192,848,675 | 794,990,087 |
| Fiscal Agency loans (note 2 (c) and 10) | 2,844,663,326 | 90,078,940 |
| Property under development (note 11) | 67,148,147 | 62,581,543 |
| Fixed assets (note 12) | 1 | 1 |
| Other assets (note 13) | 272,208,305 | 351,862,063 |
| | **6,073,703,941** | **2,869,968,690** |
| **LIABILITIES** | | |
| Accounts payable and accrued liabilities (note 2 (c) and 14) | 1,178,437,030 | 976,266,857 |
| Due to Crown corporations and agencies (note 15) | 25,624,466 | 11,404,779 |
| Deferred revenue (note 16) | 258,181,242 | 248,704,075 |
| Public debt (note 2 (c) and 17) | 6,393,[illegible]23,273 | 2,595,298,612 |
| | **7,855,566,011** | **3,831,674,323** |
| **TAXPAYERS' EQUITY** | | |
| Taxpayers' equity (deficiency) | **(1,781,862,070)** | **(961,705,633)** |
| | **6,073,703,941** | **2,869,968,690** |
| **CONTINGENCIES AND COMMITMENTS** (note 18) | | |
| Guaranteed Debt | **9,438,853,583** | **12,075,777,790** |
| **TRUST FUNDS** (section D) | **11,603,492,198** | **9,760,933,014** |

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The accompanying notes and supplementary schedules are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance.

D. L. EMERSON
*Deputy Minister of Finance and*
*Secretary of Treasury Board*

D. B. MARSON
*Comptroller General*

# CONSOLIDATED STATEMENT OF TAXPAYERS' EQUITY FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Government and Consolidated Enterprises | Transportation and Commercial Enterprises | Total | Total |
| | $ | $ | $ | $ |
| Taxpayers' equity (deficiency)—beginning of year | (1,466,001,815) | 612,176,395 | (853,825,420) | 116,611,197 |
| Prior period adjustment relating to Consolidated Revenue Fund (note 2) | (107,880,213) | | (107,880,213) | (115,378,316) |
| As restated | (1,573,882,028) | 612,176,395 | (961,705,633) | 1,232,881 |
| Prior period adjustments relating to consolidated entities | 2,197,597 | | 2,197,597 | |
| Consolidated operating results for the year | | | | |
| Net expenditure for the year | (1,206,996,799) | | (1,206,996,799) | (1,037,625,553) |
| Increase in unremitted equity of transportation companies and commercial enterprises | | 384,642,765 | 384,642,765 | 74,687,039 |
| Taxpayers' equity (deficiency)—end of year | (2,778,681,230) | 996,819,160 | (1,781,862,070) | (961,705,633) |

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The accompanying notes and supplementary schedules are an integral part of these financial statements.

# CONSOLIDATED STATEMENT OF OPERATING RESULTS
## FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| | 1985 | | | | 1984 |
|---|---|---|---|---|---|
| | Consolidated Revenue Fund (B 8) | Consolidated Crown Corporations (C 26) | Transfers Between Consolidated Revenue Fund and Crown Corporations | Total | Total |
| **Revenue** | $ | $ | $ | $ | $ |
| Taxation | 4,360,553,321 | | | 4,360,553,321 | 4,063,450,775 |
| Natural resources | 720,913,516 | 543,651,962 | (140,013,142) | 1,124,552,336 | 1,080,635,360 |
| Other | 557,204,414 | 783,802,256 | (257,142,242) | 1,083,864,428 | 865,411,539 |
| Contributions from Government enterprises | 360,302,655 | 909,082,935 | (904,697,718) | 364,687,872 | 332,134,319 |
| Contributions from Federal Government | 1,790,967,833 | 75,000 | | 1,791,042,833 | 1,772,760,663 |
| Total revenue | 7,789,941,739 | 2,236,612,153 | (1,301,853,102) | 8,724,700,790 | 8,114,392,656[1] |
| **Expenditure** | | | | | |
| General government | 169,716,478 | 221,103,802 | (30,495,850) | 360,324,430 | 392,335,597 |
| Protection of persons and property | 411,259,234 | 16,564,420 | (85,015,245) | 342,808,409 | 347,170,750 |
| Transportation and communications | 765,837,762 | | (35,788,699) | 730,049,063 | 866,133,950 |
| Health and social services | 3,991,213,568 | 880,298,411 | (714,037,316) | 4,157,474,663 | 4,063,763,875 |
| Recreation and cultural services | 58,872,963 | 7,605,894 | (4,556,193) | 61,922,664 | 64,765,065 |
| Education | 1,728,662,286 | 4,936,484 | (186,204,941) | 1,547,393,829 | 1,752,088,937 |
| Natural resources and primary industries | 476,157,854 | 406,923,348 | (41,183,015) | 841,898,187 | 832,976,216 |
| Trade and industrial development | 52,351,550 | 254,919,746 | (6,879,102) | 300,392,194 | 113,956,280 |
| Housing | 55,196,473 | 20,774,897 | (15,148,079) | 60,823,291 | 86,548,009 |
| Aid to local government | 286,584,018 | 1,390,207 | (601,931) | 287,372,294 | 310,188,943 |
| Interest on public debt | 274,580,712 | 411,417,509 | (2,500,000) | 683,498,221 | 214,704,367 |
| Other | 513,381,829 | 223,801,246 | (179,442,731) | 557,740,344[2] | 107,386,220 |
| Total expenditure | 8,783,814,727 | 2,449,735,964 | (1,301,853,102) | 9,931,697,589 | 9,152,018,209[1] |
| **Net Expenditure For The Year** | (993,872,988) | (213,123,811) | | (1,206,996,799) | (1,037,625,553) |
| **Increase in Unremitted Equity of Transportation Companies and Commercial Enterprises (C 28)** | | | | 384,642,765[2] | 74,687,039 |
| **Consolidated Net Expenditure for the Year** | | | | (822,354,034) | (962,938,514) |

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The accompanying notes and supplementary schedules are an integral part of these financial statements.

[1] All 1984 operating expenditure, except for Interest on Public Debt, has been restated to reflect the inclusion of employee benefits, telecommunications and certain other expenses in the program costs. This change was implemented at the start of the 1984/85 fiscal year. British Columbia Buildings Corporation, British Columbia Petroleum Corporation, and British Columbia Systems Corporation have been fully integrated on a line-by-line basis in both revenue and expenditure for 1984.

[2] These amounts reflect the payment by the Province to the British Columbia Railway Company of $407,642,191 (Canadian) and $17,177,060 (U.S.) ($22,326,743 Canadian) as described in note 9 (c).

# CONSOLIDATED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| | 1985 | | 1984 | |
|---|---|---|---|---|
| | $ | | $ | |
| **Balance—Beginning of Year** | | 272,994,980 | | 314,370,450 |
| **Operating Transactions** | | | | |
| Revenue | 8,724,700,790 | | 8,114,392,656 | |
| Expenditure | 9,931,697,589 | | 9,152,018,209 | |
| Net expenditure | (1,206,996,799) | | (1,037,625,553) | |
| Increase (decrease) in unremitted equity of transportation companies and commercial enterprises | 384,642,765 | | 74,687,039 | |
| Consolidated Net Revenue (Expenditure) | (822,354,034) | | (962,938,514) | |
| Add (deduct): | | | | |
| Non-cash items included in net revenue[1] | (259,304,473) | | (41,491,250) | |
| Cash items applicable to future operations | | | | |
| —Change in prepaid program costs | (11,313,827) | | (22,939,570) | |
| —Change in deferred charges | (2,926,427) | | 49,316,810 | |
| —Change in deferred revenue | 9,477,167 | | 108,855,862 | |
| | (4,763,087) | | 135,233,102 | |
| Used for operations | | (1,086,421,594) | | (869,196,662) |
| **Financing Transactions** | | | | |
| Receipts: | | | | |
| Mortgage principal repayments | 35,834,790 | | 42,662,273 | |
| Repayment of investments in Crown corporations—at equity | | | 849,652 | |
| Fiscal Agency loans | 183,727,607 | | | |
| Property sales | 9,429,605 | | 34,259,828 | |
| Repayments of other assets | 150,475,746 | | 194,981,006 | |
| Debt issues of consolidated entities | 7,973,998,278 | | 4,203,053,602 | |
| | 8,353,466,026 | | 4,475,806,361 | |
| Disbursements: | | | | |
| Mortgages issued | 39,887,346 | | 57,349,596 | |
| Investments in Crown corporations—at equity | 13,215,823 | | 22,292,151 | |
| Fiscal Agency loans | 983,001,140 | | 90,078,940 | |
| Investments in other assets | 123,975,620 | | 207,122,167 | |
| Property purchases | 13,996,209 | | 32,339,147 | |
| Debt retirement | 6,085,182,324 | | 3,238,803,168 | |
| | 7,259,258,462 | | 3,647,985,169 | |
| Derived from financing transactions | | 1,094,207,564 | | 827,821,192 |
| **Increase (decrease) in Cash and Temporary Investments** | | 7,785,970 | | (41,375,470) |
| **Balance—End of Year** | | 280,780,950 | | 272,994,980 |

---

| [1] Non-Cash Items Included in Consolidated Net Revenue (Expenditure) | 1985 | 1984 |
|---|---|---|
| Change in accounts receivable | (97,798,541) | (152,057,164) |
| Change in inventories | (5,428,537) | 2,602,821 |
| Change in accounts payable and due to Crown corporations | 216,389,860 | 206,885,517 |
| Change in prior period equity | 2,197,597 | |
| Changes in Public Debt | 13,091,338 | |
| Changes in Fiscal Agency loans | (3,113,425) | |
| Change in investments in Crown corporations—at equity: | | |
| —Shares | | (24,235,385) |
| —Unremitted equity | (384,642,765) | (74,687,039) |
| | (259,304,473) | (41,491,250) |

The accompanying notes and supplementary schedules are an integral part of these financial statements.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

### 1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the accounts of the following entities which have been consolidated for reporting purposes:

(i) the General Fund, which includes all transactions of the Province not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission;

(ii) the Special Funds, which comprise all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes;

(iii) Crown Service corporations, which are considered to be extensions of existing Government programs; and

(iv) certain Provincial corporations and agencies which are considered to support existing Government programs.

Certain Crown corporations which have been identified as transportation and commercial enterprises, and which are intended to be run on commercial lines, are recorded in these financial statements on an equity basis. A schedule of entities recorded on a consolidated or equity basis may be found on page C 25.

The British Columbia Housing and Employment Development Financing Authority is not recorded in these financial statements because it is designed to finance housing and other capital projects managed by the private sector without any Provincial government funding. Also excluded are health and educational institutions which are legally distinct from Government and whose boards are required to report separately on their stewardship.

The Workers' Compensation Board of British Columbia has neither been consolidated nor recorded on an equity basis because it carries on a quasi-insurance activity funded by contributions from employers and it is not intended to be run on commercial lines. Similarly, the activities of the Insurance (Motor Vehicle) Act Fund have neither been consolidated nor recorded on an equity basis because it operates as a self-sustaining entity.

Since the purpose of the British Columbia Assessment Authority is to establish and maintain uniform provincial assessments, largely for municipalities, it has not been either consolidated or recorded on an equity basis in these financial statements.

Separate financial statements for all entities which have been either consolidated or recorded on an equity basis in these financial statements are included in Section G of the Public Accounts. Section G also includes financial statements for all major Provincial government entities, as well as those for all public bodies which are audited by the Auditor General.

In addition, the consolidated balance sheet discloses, on a memorandum basis, Trust Funds which include trust deposits, sinking funds, certain assurance funds and superannuation funds administered by the Government but over which it has no power of appropriation. Details of Trust Funds are contained in Section D of the Public Accounts.

(b) PRINCIPLES OF CONSOLIDATION

The accounts of the Crown Service and Provincial corporations are consolidated with the General Fund and Special Funds after adjusting them to conform with the accounting policies described below. Inter-company accounts and inter-fund revenue and expenditure transactions are eliminated upon consolidation.

The transportation and commercial enterprises, which maintain their accounts in accordance with accounting principles applicable to commercial entities, are included on an equity basis without adjusting them to conform with the accounting policies described below. Inter-company accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated. Also eliminated is a gain on the defeasance of British Columbia Railway Company's historic debt.

No adjustments are made on consolidation to those consolidated entities whose fiscal year-ends are not the same as that of the Government, where the effect of adjustment would not be significant to the consolidated operating results.

(c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these consolidated financial statements, is specifically expressed as follows:

***Revenue***

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the ***Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977***, are recorded on a cash basis.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 1. Significant Accounting Policies—Continued

*Expenditure*

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year.

Grants are recorded as expenditures. Conditional or fee for service types of grants are expensed when the goods or services have been received or when conditions of a contract have been fulfilled. Unconditional grants, which do not require fulfillment of any terms of a contract before payment, are expensed at the time the funds are disbursed.

Recoveries of expenditures may be permitted as a credit to the appropriate expenditure account when:

(i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
(ii) provision for them has been approved through the *Estimates* or by Treasury Board; and
(iii) the expenditure to which they relate was incurred in the same fiscal year.

*Assets*

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditures at the dates of inception of the leases.

*Liabilities*

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

*Foreign Currency Translation*

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed term monetary assets and liabilities are reported as a deferred charge and amortized over the remaining terms of the related items on a straight-line basis.

Non monetary assets and liabilities are translated at historical rates of exchange.

(d) SPECIFIC POLICIES

*Cash and Temporary Investments*

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments represent short-term investments, including those in Crown corporations, made to obtain a return on a temporary basis.

Temporary investments are recorded at the lower of cost and market value.

*Accounts Receivable*

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

*Due From Crown Corporations and Agencies*

Due from Crown corporations and agencies represent amounts due, other than trade receivables, which will be realized in the following year. Provision is made where collectibility is considered doubtful.

*Mortgages Receivable*

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

*Prepaid Program Costs*

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 1. Significant Accounting Policies—Continued

*Inventories*

Inventories comprise items held for resale and are recorded at the lower of cost and net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

*Investments in Crown Corporations—at Equity*

Investments in those Crown corporations which have been identified as Transportation companies and Commercial enterprises and which are intended to be run on commercial lines are recorded on an equity basis of accounting. Under this method the Province records its investments (including long-term advances) at cost, adjusted for increases and decreases in the investees' net assets. Since the Government ensures the ongoing activities of these enterprises, full account is taken of losses in the investee companies, even where the cumulative losses exceed the original investment.

*Fiscal Agency Loans*

Fiscal agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance, in his capacity as fiscal agent, together with borrowings made by the three financing authorities. These loans are recorded at maturity value less unamortized discount and sinking fund balances. Discount is amortized on a straight-line basis over the lives of the loans.

*Property Under Development*

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost and net realizable value.

*Fixed Assets*

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of $1.

*Other Assets*

Other assets include loans, investments and advances of a miscellaneous nature which are recorded at cost after adjustment for any prolonged impairment in value. Certain deferred charges are also included.

*Accounts Payable and Accrued Liabilities*

All amounts payable for work performed, goods supplied, services known to have been rendered, or for charges incurred in accordance with the terms of a contract, are recorded as part of the expenditure of the fiscal year.

*Due to Crown Corporations and Agencies*

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

*Deferred Revenue*

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

*Public Debt*

Public debt represents direct debt obligations for the purpose of the Province of British Columbia, fiscal agency loans, and direct debt obligations of consolidated Crown corporations. Fiscal agency loans represent borrowings made by the Minister of Finance, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chapter 15). These obligations are recorded at their principal value at maturity less unamortized discount and sinking fund balances where applicable. Discount is amortized on a straight-line basis over the lives of the respective issues.

*Guaranteed Debt*

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations which has been explicitly guaranteed or indemnified by the Province under the authority of a statute as to net principal and accrued interest outstanding.

*Commitments*

Commitments represent obligations of the Consolidated Entities to the extent of contracts and agreements in place at the year end, as disclosed in the audited financial statements of the Province and the related Crown Corporations and Agencies.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 2. Changes in Accounting Policy

(a) A change in policy has been retroactively implemented which recognizes accumulated employee sick leave, vacation and other entitlements as liabilities of the Province. Under the previous accounting policy these items were recognized as expenditures in the accounts when paid.
The effect of this change in policy in the 1985 financial statements is to increase the net deficiency at the beginning of the year by $107,880,213 (1984: $115,378,316) to decrease net expenditure by $7,155,338 (1984: $7,498,103) and to increase accrued liabilities by $100,724,875 (1984: $107,880,213).

(b) Effective April 1, 1984, the Province adopted a policy recommended by the Canadian Institute of Chartered Accountants for unrealized foreign currency gains and losses. Unrealized gains and losses on long-term, fixed term monetary assets and liabilities are deferred and amortized over the remaining terms of the related items on a straight line basis.
The effect of this policy in the 1985 financial statements is to charge the current year's net income with $2,675,516 for amortization of deferred losses and to establish unamortized deferred charges of $12,212,944. No adjustment to the consolidated financial statements has been made for any variations in the implementation of the Canadian Institute of Chartered Accountants' recommendation by the corporations included on the equity basis.

(c) On August 1, 1985, Treasury Board approved the consolidation of the Capital Financing Authorities: British Columbia Educational Institutions, British Columbia Regional Hospital Districts and British Columbia School Districts with other Provincial corporations and agencies.
The effect of this change on the Consolidated Statement of Operating Results is to increase revenue and expenditure by an equal amount of $146,649,793. The effect on the Consolidated Balance Sheet is to increase accounts receivable and accounts payable by an equal amount of $96,170,709, and to increase fiscal agency loans and public debt by an equal amount of $1,965,968,121.
The 1984 comparative statements have not been restated since this change had no effect on the Taxpayers' Equity.

### 3. Cash and Temporary Investments

Included in temporary investments are bonds and notes of certain Crown corporations amounting to $292,968 (1984: $5,635,760).

### 4. Accounts Receivable

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| Government of Canada | 76,186,781 | 151,778,079 |
| British Columbia municipalities—*re:* shared-cost programs | 25,280,451 | 31,428,001 |
| Taxes receivable | 250,344,553 | 225,422,215 |
| Timber royalty, stumpage and range fees | 31,982,122 | 47,231,067 |
| School districts, library districts, improvement districts, water districts, co-operative associations, local areas and other | 189,809,411 | 189,455,176 |
| Ministerial advances and sundry agencies | 3,869,490 | 4,009,094 |
| Trade accounts and other receivables of the: | | |
| Crown Land | 3,595,543 | 1,529,832 |
| British Columbia Liquor Distribution Branch | 2,240,349 | 1,134,257 |
| Queen's Printer | 153,869 | 131,240 |
| Lottery Fund | 8,081,086 | 9,363,698 |
| Farm Income Assurance Fund | 15,790,065 | 14,112,342 |
| First Citizens Fund | | 5,210 |
| University Endowment Lands Administration | 97,480 | 90,432 |
| Revenue Sharing Fund | 6,543 | |
| Accrued interest receivable | 36,179,940 | 13,093,097 |
| Land sales—principal | 3,177,058 | 3,356,853 |
| Water rental and recording fees | 1,057,074 | 985,041 |
| Court fees | 4,470,787 | 4,303,476 |
| Sundry fees | 13,079,765 | 16,073,348 |
| Recoveries from Crown corporations | 10,969,998 | 10,840,849 |
| *Financial Administration Act*, sec. 22 | 14,458,150 | 10,236,611 |

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 4. Accounts Receivable—Continued

| | | |
|---|---|---|
| Accounts receivable of consolidated Crown corporations: | | |
| British Columbia Buildings Corporation | 2,455,000 | 2,294,000 |
| British Columbia Educational Institutions Capital Financing Authority | 17,167,169 | |
| British Columbia Food Exhibitions Ltd. | 156 | |
| British Columbia Health Care Research Foundation | 61,755 | 179,248 |
| British Columbia Heritage Trust | 50,839 | 59,974 |
| British Columbia Housing Management Commission | 3,997,838 | 4,242,002 |
| British Columbia Pavilion Corporation | 1,486,722 | |
| British Columbia Petroleum Corporation | 97,042,792 | 52,206,188 |
| British Columbia Place Ltd. | 632,302 | 1,129,000 |
| British Columbia Regional Hospital Districts Financing Authority | 31,655,125 | |
| British Columbia School Districts Capital Financing Authority | 47,348,415 | |
| British Columbia Systems Corporation | 1,124,620 | 1,178,220 |
| Creston Valley Wildlife Management Authority Trust Fund | 4,805 | 3,319 |
| Discovery Foundation | 384,208 | 149,568 |
| Expo 86 Corporation | 817,603 | 798,808 |
| Health Facilities Association of British Columbia | 133,800 | 498,488 |
| Knowledge Network of the West Communications Authority | 56,149 | 12,439 |
| Legal Services Society | 28,021 | 28,083 |
| Medical Services Commission of British Columbia | 1,827,826 | 1,666,579 |
| Provincial Capital Commission | 75,448 | 44,285 |
| Science Council of British Columbia | 29,269 | 35,096 |
| Universities Council | 17 | 2,615 |
| W.L.C. Developments Ltd. | 302,455 | 606,478 |
| | 897,512,849 | 799,714,308 |

### 5. Due From Crown Corporations and Agencies

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| Workers' Compensation Board of British Columbia | 1,502,000 | 1,502,000 |

### 6. Mortgages Receivable

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| Crown Land—first mortgages, fully secured, with terms of up to 30 years and interest rates varying from 4% to 22¼% | 38,082,764 | 39,210,300 |
| Provincial Home Acquisition—first and second mortgages pursuant to the *Provincial Home Acquisition Act, Home Purchase Assistance Act* and the *Home Conversion and Leasehold Loan Act*, fully secured, with terms of up to 25 years and interest rates varying from 8¾% to 15% (net of provision for doubtful recoveries of $3,000,000; 1984 $2,000,000) | 231,270,897 | 225,955,629 |
| Mortgages receivable of the following Crown corporations: | | |
| British Columbia Heritage Trust | 151,790 | 153,782 |
| British Columbia Petroleum Corporation | 68,169 | |
| British Columbia Place Ltd. | 2,709,000 | 2,689,000 |
| Health Facilities Association of British Columbia | 4,825,317 | 5,046,670 |
| | 277,107,937 | 273,055,381 |

### 7. Prepaid Program Costs

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| British Columbia Petroleum Corporation, prepaid gas | 112,139,002 | 105,818,083 |
| *Guaranteed Available Income for Need Act* | 71,787,924 | 62,743,055 |
| Other | 7,803,378 | 11,855,339 |
| | 191,730,304 | 180,416,477 |

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 8. Inventories

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| British Columbia Liquor Distribution Branch | 43,103,917 | 37,244,846 |
| Ministry of Education | 510,898 | 707,721 |
| Ministry of Energy, Mines and Petroleum Resources | 139,090 | |
| Ministry of Environment | 409,970 | 519,080 |
| Ministry of Finance | 2,425,820 | 2,425,820 |
| Ministry of Health | 730,329 | 1,020,312 |
| Ministry of Provincial Secretary and Government Services | 773,544 | 654,245 |
| Other | 107,879 | 200,886 |
| | 48,201,447 | 42,772,910 |

### 9. Investments in Crown Corporations —at equity

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Shares and Advances | Unremitted Equity | Total | Total |
| | $ | $ | $ | $ |
| British Columbia Cellulose Company | 2 | 1,721,878 | 1,721,880 | 2,916,580 |
| British Columbia Development Corporation | 75,468,300 | (60,027,223) | 15,441,077 | 54,605,836 |
| British Columbia Ferry Corporation | 6,851,185 | (15,720,000) | (8,868,815) | (6,856,815) |
| British Columbia Hydro and Power Authority | 8,077,086 | 518,800,000 | 526,877,086 | 553,073,595 |
| British Columbia Lottery Corporation | 13,282,333 | | 13,282,333 | |
| British Columbia Railway Company | 37,350,601 | 562,089,000 | 599,439,601 | 131,269,601 |
| British Columbia Steamship Company (1975) Ltd. | 5 | 432,330 | 432,335 | 937,182 |
| British Columbia Transit | 55,000,000 | (16,728,000) | 38,272,000 | 46,198,000 |
| Housing Corporation of British Columbia | 1 | 4,799,000 | 4,799,001 | 4,447,001 |
| Insurance Corporation of British Columbia | | 8,378,000 | 8,378,000 | 13,472,000 |
| Ocean Falls Corporation | | (2,959,556) | (2,959,556) | (2,098,345) |
| Pacific Coach Lines Limited | 2 | (3,966,269) | (3,966,267) | (2,382,386) |
| Surrey Farm Products Investments Ltd. | | | | (592,162) |
| | 196,029,515 | 996,819,160 | 1,192,848,675 | 794,990,087 |

For details of the computation of these figures see pages C 27 and C 28.

*(a) British Columbia Cellulose Company*

During the year ended March 31, 1984 the Legislature passed the *British Columbia Cellulose Company Repeal Act*. The purpose of this Act is to dissolve British Columbia Cellulose Company and transfer all properties and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

*(b) British Columbia Lottery Corporation (the Corporation)*

The British Columbia Lottery Corporation was incorporated on October 25, 1984 for the purpose of conducting and managing lottery games on behalf of the Province. By agreement, dated March 29, 1985 the Province withdrew from the Western Canada Lottery Foundation and designated the Corporation to assume this function. The Corporation also represents the interest of the Province in the Inter-Provincial Lottery Corporation games. Operations of the Corporation commenced April 1, 1985.

During the year the Corporation received from the Province interest free advances totalling $13,282,332 to facilitate initial investments in leaseholds, equipment and furnishings. Advances will be repaid from the operations of the Corporation, and are not subject to any specific repayment terms.

*(c) British Columbia Railway Company (the Railway)*

The Province holds the entire issued share capital of the British Columbia Railway Company and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest on all monies borrowed by the Railway. The historic cost of the shares was $257,688,500 and the amount of the debt (net of sinking funds) guaranteed by the Province was $226,322,983 at March 31, 1985.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 9. Investments in Crown Corporations—at equity—Continued

During the year ended March 31, 1980, the Province's investment, which amounted to $185,572,900, was written down to one dollar and an additional investment of $45 million made in March, 1982 was written off because of the cumulative deficit of the Railway at that date.

During the year ended March 31, 1984, 160,000 shares in the Railway were acquired by the Province at a cost of $16,000,000 in cash and a further 111,156 shares were acquired at a par value of $100 each in exchange for the net railway assets of the British Columbia Harbours Board. In view of the net equity position of the Railway at the time of issue of these shares, their cost is recorded as an asset of the Province.

During the current fiscal year the Province provided $29,359,461 to the Railway to be applied against its historic debt service charges prior to the date of payment of the allocation from the Resource Revenue Stabilization Fund.

On June 15, 1984, the Province of British Columbia paid from the Resource Revenue Stabilization Fund to the Railway $407,642,191 (Canadian) and $17,177,060 (U.S.) to enable the Railway to fully fund its historic debt. These amounts, when added to existing sinking fund balances, permitted the Railway to fund each debt issue on a full and irrevocable basis. The Trustee of the sinking funds used the entire amounts in the sinking funds to purchase promissory notes issued by the Province in the amount of $690,827,000 (Canadian) and $25,747,000 (U.S.). The payment terms and conditions of the promissory notes are sufficient to pay in full all future amounts payable under the terms of the debt issues comprising the historic debt.

The Province instructed the Railway to consolidate its accumulated deficit with contributed surplus as at December 31, 1984 resulting in a transfer from deficit of $242,841,000.

In June, 1984 BC Rail Ltd. issued, through Canadian stock exchanges, eight million Series A Preferred Shares at a price of $25 per share. The common shares of BC Rail Ltd. are owned 25% by the Railway and 75% by BCR Properties Ltd. The Railway holds 100% of the common shares of BCR Properties Ltd.

The proceeds of $200 million from the sale of the preferred shares were used by BC Rail Ltd. as part payment for the purchase of the railway assets from the Railway, which in turn, applied the $200 million to reduce its notes payable. These notes had been issued as interim financing in connection with the costs of construction of the 129 kilometre Tumbler Ridge Branch Line.

The Province has agreed to pay to a trustee for distribution to holders of Series A Preferred Shares an amount equal to any dividend, retraction, redemption or liquidation payment specified or provided for in the share provisions attaching to the Series A Preferred Shares which is not made by BC Rail Ltd.

*(d) British Columbia Transit*

The British Columbia Transit advance represents an interest free promissory note with a principal balance of $55,000,000. This note does not become due and payable until any rail transit system, constructed or acquired by British Columbia Transit, enters into revenue service operations.

*(e) Housing Corporation of British Columbia (the Corporation)*

The operations of the Corporation are in the process of voluntary liquidation. Pending dissolution the investment is carried at a nominal value of $1, plus unremitted equity of $4,799,000.

*(f) Ocean Falls Corporation*

During the year ended March 31, 1984 the Legislature passed the *Ocean Falls Repeal Act*. The purpose of this Act is to dissolve the Ocean Falls Corporation and to transfer all of its property and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

*(g) Pacific Coach Lines Ltd. (the Company)*

On March 31, 1984 the operations of the Pacific Coach Lines Ltd. ceased and wind-up of the company is currently in process.

*(h) Surrey Farm Products Investments Ltd. (the Company)*

The Company (now named British Columbia Food Exhibitions Ltd.) is currently being organized to carry out an international food trade show "Food Pacific 86". Due to the change in the activities of the Company it is now reported on a fully consolidated basis.

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1985—Continued

## 10. Fiscal Agency Loans

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Short-Term | Long-Term | Total | Total |
| | $ | $ | $ | $ |
| British Columbia Assessment Authority | 3,319,300 | | 3,319,300 | 3,578,940 |
| British Columbia Educational Institutions | | 378,550,843 | 378,550,843 | |
| British Columbia Hydro and Power Authority | | 353,339,857 | 353,339,857 | |
| British Columbia Railway Company | 115,891,023 | 24,787,722 | 140,678,745 | |
| British Columbia Regional Hospital Districts | | 636,405,312 | 636,405,312 | |
| British Columbia School Districts | | 933,296,788 | 933,296,788 | |
| British Columbia Transit | 146,885,709 | 229,043,708 | 375,929,417 | 86,500,000 |
| Capital Project Certificate of Approval Program | 11,694,089 | | 11,694,089 | |
| University of British Columbia | 11,448,975 | | 11,448,975 | |
| | 289,239,096 | 2,555,424,230 | 2,844,663,326 | 90,078,940 |

## 11. Property Under Development

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| Crown Land—real estate | 57,866,040 | 53,419,774 |
| W.L.C. Developments Ltd.—land | 9,282,107 | 9,161,769 |
| | 67,148,147 | 62,581,543 |

## 12. Fixed Assets

The values of fixed assets listed below are recorded in the accounts of the various consolidated entities, but for the purposes of these consolidated financial statements, the amounts have been reduced to a nominal value of $1 to conform with the accounting policies of the Government.

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Cost | Accumulated Depreciation and Amortization | Net | Net |
| | $ | $ | $ | $ |
| British Columbia Buildings Corporation | 702,010,000 | 133,605,000 | 568,405,000 | 580,843,000 |
| British Columbia Heritage Trust | 1,034,868 | | 1,034,868 | 905,590 |
| British Columbia Housing Management Commission | 892,260 | 618,387 | 273,873 | 82,819 |
| British Columbia Pavilion Corporation | 152,045 | 49,976 | 102,069 | |
| British Columbia Petroleum Corporation | 586,482 | 326,890 | 259,592 | 213,155 |
| British Columbia Place Ltd. | 322,883,000 | 6,241,000 | 316,642,000 | 269,543,000 |
| British Columbia Systems Corporation | 63,417,000 | 10,838,000 | 52,579,000 | 49,420,000 |
| Discovery Foundation | 9,851,571 | 287,261 | 9,564,310 | 9,044,905 |
| Expo 86 Corporation | 195,165,707 | | 195,165,707 | 51,569,137 |
| Health Facilities Association of British Columbia | 77,328,529 | | 77,328,529 | 73,859,076 |
| Knowledge Network of the West Communications Authority | 3,253,870 | 1,801,530 | 1,452,340 | 1,495,043 |
| Provincial Rental Housing Corporation | 89,977,955 | 13,741,218 | 76,236,737 | 76,363,732 |
| W.L.C. Developments Ltd. | 4,665,090 | | 4,665,090 | 525,055 |
| | 1,471,218,377 | 167,509,262 | 1,303,709,115 | 1,113,864,512 |

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 13. Other Assets

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| Investments— | | |
| British Columbia Regional Hospital Districts Financing Authority bonds | | 12,000,000 |
| British Columbia School Districts Capital Financing Authority bonds | | 44,075,786 |
| British Columbia Resources Investment Corporation | | 617 |
| Loans under the— | | |
| *Farm Product Industry Act* | 646,277 | 661,277 |
| *Ministry of Industry and Small Business Development Act* | 52,074,747 | 55,437,263 |
| *Agricultural Land Development Act* | 18,291,718 | 18,798,331 |
| Oyster Seed Program | 3,593 | 10,567 |
| Downtown Revitalization | 10,839,235 | 7,719,320 |
| Advances— | | |
| City of Penticton | 150,000 | 150,000 |
| British Columbia Credit Unions under Housing Initiative Program Agreement | 31,638,219 | 96,342,805 |
| *Homeowner Assistance Act* | 78,878,024 | 72,826,465 |
| *Agricultural Land Commission Act* | 808,444 | 672,952 |
| Crop Insurance Stabilization | 5,100,000 | |
| Issue costs on Public Debt | 9,820,750 | 3,784,994 |
| Unamortized foreign exchange losses less gains | 12,212,944 | |
| Other | | 404,493 |
| Investments and Loans—consolidated Crown corporations | | |
| British Columbia Petroleum Corporation | 42,465,279 | 32,454,594 |
| Creston Valley Wildlife Management Authority Trust Fund | 110,025 | 88,591 |
| Knowledge Network of the West Communications Authority | 1,772,416 | 1,963,801 |
| Deferred charges—consolidated Crown corporations | | |
| British Columbia Buildings Corporation | 3,287,000 | |
| British Columbia Food Exhibitions Ltd. | 6,611 | |
| British Columbia Petroleum Corporation | | 246,952 |
| British Columbia Place Ltd. | 734,500 | 875,000 |
| British Columbia Systems Corporation | 1,040,000 | |
| Discovery Foundation | 2,328,523 | 3,228,513 |
| Health Facilities Association of British Columbia | | 117,964 |
| Provincial Capital Commission | | 1,778 |
| | 272,208,305 | 351,862,063 |

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 14. Accounts Payable and Accrued Liabilities

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| Consolidated Revenue Fund | 793,855,887 | 697,419,528 |
| Accounts payable of consolidated Crown corporations: | | |
| British Columbia Buildings Corporation | 35,812,229 | 49,186,731 |
| British Columbia Educational Institutions Capital Financing Authority | 17,167,169 | |
| British Columbia Food Exhibitions Ltd. | 2,484 | |
| British Columbia Health Care Research Foundation | 3,358 | 1,863,997 |
| British Columbia Heritage Trust | 12,747 | 16,130 |
| British Columbia Housing Management Commission | 3,370,650 | 3,595,383 |
| British Columbia Pavilion Corporation | 62,164 | |
| British Columbia Petroleum Corporation | 85,842,042 | 70,866,948 |
| British Columbia Place Ltd. | 15,172,119 | 16,435,440 |
| British Columbia Regional Hospital Districts Financing Authority | 31,655,125 | |
| British Columbia School Districts Capital Financing Authority | 47,348,415 | |
| British Columbia Systems Corporation | 17,132,000 | 16,201,817 |
| Creston Valley Wildlife Management Authority Trust Fund | 1,395 | 1,296 |
| Discovery Foundation | 364,953 | 575,764 |
| Expo 86 Corporation | 16,399,578 | 10,680,747 |
| Health Facilities Association of British Columbia | 3,090,334 | 6,639,292 |
| Knowledge Network of the West Communications Authority | 88,994 | 176,172 |
| Legal Services Society | 1,322,004 | 2,717,305 |
| Medical Services Commission of British Columbia | 105,705,921 | 99,092,106 |
| Provincial Capital Commission | 129,260 | 167,487 |
| Provincial Rental Housing Corporation | 2,583,194 | |
| Science Council of British Columbia | 44,151 | 53,801 |
| Universities Council | 21,829 | 26,252 |
| W.L.C. Developments Ltd. | 1,249,028 | 550,661 |
| | 1,178,437,030 | 976,266,857 |

### 15. Due to Crown Corporations and Agencies

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| British Columbia Assessment Authority | | 256,980 |
| British Columbia Development Corporation | 2,150,546 | 732,324 |
| British Columbia Hydro and Power Authority | 87,177 | 500,000 |
| British Columbia Institute of Technology | 381,777 | 1,478,407 |
| British Columbia Transit | 10,996,651 | 1,005,000 |
| Pacific Vocational Institute | 1,190,800 | 851,743 |
| Simon Fraser University | 1,536,111 | 1,604,594 |
| University of British Columbia | 6,570,681 | 3,996,736 |
| University of Victoria | 977,219 | 978,995 |
| Workers' Compensation Board of British Columbia | 1,733,504 | |
| | 25,624,466 | 11,404,779 |

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 16. Deferred Revenue

| | 1985 | 1984 |
|---|---|---|
| | $ | $ |
| Taxation—property tax | 720,748 | |
| Natural resources revenue— | | |
| Minerals—permits and fees | 31,892,784 | 26,991,000 |
| Water resources—water rentals and recording fees | 51,596,804 | 46,949,385 |
| Timber harvesting, rentals and fees | 4,871,912 | 5,413,518 |
| Forest Protection Agreement | | 334,535 |
| Other revenue— | | |
| Licence revenue | 63,297,000 | 71,138,000 |
| Land leases | 3,673,040 | 4,253,164 |
| Land sales | 4,983,724 | 3,207,713 |
| Miscellaneous sales and services | 2,348,861 | 3,100,531 |
| Contributions from the Federal Government— | | |
| Canada Assistance Plan | 30,564,862 | 23,405,476 |
| Deferred revenue of consolidated Crown corporations: | | |
| British Columbia Housing Management Commission | 212,216 | 117,089 |
| British Columbia Petroleum Corporation | 30,475,487 | 34,241,135 |
| British Columbia Place Ltd. | 1,802,000 | 1,750,000 |
| British Columbia Systems Corporation | | 957,000 |
| Creston Valley Wildlife Management Authority Trust Fund | | 950 |
| Discovery Foundation | 200,340 | 110,162 |
| Expo 86 Corporation | 2,916,704 | 1,015,823 |
| Knowledge Network of the West Communications Authority | 41,600 | |
| Medical Services Commission of British Columbia | 28,569,765 | 25,708,305 |
| Provincial Capital Commission | 13,395 | 10,289 |
| | 258,181,242 | 248,704,075 |

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 17. Public Debt

| | 1985 | | | | 1984 |
|---|---|---|---|---|---|
| | | *Less* | | | |
| | Gross Debt | Sinking Funds Accumulated | Debt Held by Consolidated Entities | Net Debt | Net Debt |
| | $ | $ | $ | $ | $ |
| Debt issued by: | | | | | |
| Consolidated Revenue Fund[1] | 3,791,697,229 | | | 3,791,697,229 | 1,833,866,226 |
| Crown Corporations: | | | | | |
| British Columbia Buildings Corporation[1] | 674,081,155 | (29,634,000) | (190,818,722) | 453,628,433 | 500,074,864 |
| British Columbia Educational Institutions Capital Financing Authority | 413,762,000 | (35,211,157) | (5,188,000) | 373,362,843 | |
| British Columbia Petroleum Corporation | 29,872,740 | | | 29,872,740 | 30,000,000 |
| British Columbia Place Ltd. | 106,502,500 | (688,000) | (76,648,186) | 29,166,314 | 30,000,000 |
| British Columbia Regional Hospital Districts Financing Authority | 961,088,958 | (243,737,160) | (12,000,000) | 705,351,798 | |
| British Columbia School Districts Capital Financing Authority | 1,550,885,895 | (617,589,107) | (44,080,059) | 889,216,729 | |
| British Columbia Systems Corporation | 59,411,017 | (2,034,017) | | 57,377,000 | 57,951,000 |
| Expo '86 Corporation | 203,271,099 | | (203,271,099) | | |
| Health Facilities Association of British Columbia | 91,807,624 | (17,187,472) | (74,620,152) | | 85,431,459 |
| Provincial Rental Housing Corporation | 70,845,857 | | (24,334,488) | 46,511,369 | 46,593,211 |
| W.L.C. Developments Ltd. | 17,138,818 | | | 17,138,818 | 11,381,852 |
| | 7,970,364,892 | (946,080,913) | (630,960,706) | 6,393,323,273 | 2,595,298,612 |

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Net debt repayment due in the next fiscal year is Canadian $272 million and due within the next five years is Canadian $1,378 million and U.S. $25.3 million. Details of the various terms of repayment are available in the financial statements of each of the consolidated entities. Refer to Section G for Crown corporations' financial statements and to the Schedule of Public Debt in Section B for Combined General and Special Fund details.

[1] The 1985 Gross Debt is net of unamortized discount in the amount of $225,463,223 for the Consolidated Revenue Fund and $27,278,000 for the British Columbia Buildings Corporation.

### 18. Contingencies and Commitments

(a) Guaranteed Debt

Guaranteed debt at March 31, 1985 totalled $9,439 million. Included in guaranteed debt is that debt of municipalities and other local governments, and private enterprises and indivduals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Province under the authority of a statute as to net principal and accrued interest outstanding. See Schedule of Guaranteed Debt on pages C 29 and C 30 for details.

(b) Contingent Liabilities

(i) Pending Litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim exceeds $100,000:

(a) A number of airline and railroad companies are challenging the Province's ability to tax the fuel consumed for their operations and to collect sales tax on aircraft; the amounts in issue total $9 million.

(b) Various claims totalling $9.8 million against assessments for social services, logging, mining, and corporation capital tax.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 18. Contingencies and Commitments—Continued

(c) Various legal actions totalling $7.2 million (each under $2 million and over $100,000), representing claims of damages to persons and property or other miscellaneous claims.

(ii) Other Contingent Liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Because these amounts are uncertain no liability for them has been recorded in these financial statements.

(iii) British Columbia Hydro and Power Authority (B.C. Hydro)

The powerplant and concrete dam contractor on the Revelstoke project delivered in March 1984 a submission of claims for substantial unanticipated costs with respect to the work performed to completion to a maximum amount of $128 million. It is expected that B.C. Hydro will deny liability for the substantial part of all the claims made. Should any amount be paid by B.C. Hydro as a result of the claims, it will be capitalized as part of construction expenditures and included in fixed assets.

(iv) British Columbia Transit

During the fiscal year 1981/82, $60 million was received from the Government of Canada to be applied to the purchase of vehicles and the prebuild section of the advanced light rapid transit project. British Columbia Transit is contingently liable for repayment of some or all of the funds until such time as certain provisions of the agreement dated February 26, 1982 have been completed.

(c) General Commitments

At the end of each year there are a number of general commitments outstanding for ongoing programs and operations.

For reporting purposes in these financial statements, future expenditures of fully consolidated entities are recorded as a charge in the year in which the work or service is performed. Commitments for capital construction projects totalled approximately $377 million. Minimum payments under leases and other operating commitments totalled approximately $574 million.

Approved capital commitments for those entities reported on the equity basis totalled approximately $432 million and minimum payments under operating leases totalled approximately $111 million.

(d) Superannuation and Pension Actuarial Valuations

The Government has statutory responsibility for unfunded liabilities of the Public Service Superannuation Fund and the Teachers' Pension Fund as follows:

| | Public Service Superannuation as at March 31, 1980[1] | Teachers' Pensions as at December 31, 1980[1] |
|---|---|---|
| | $ | $ |
| Assets | | |
| Fund | 1,069,594,000 | 716,697,000 |
| Present value of future contributions | 1,071,750,000 | 1,805,273,000 |
| | 2,141,344,000 | 2,521,970,000 |
| Unfunded Liability | 631,172,000 | 1,019,270,000 |
| Total Actuarial Liability | 2,772,516,000 | 3,541,240,000 |

*See* Section H of the Public Accounts for further details of these plans.

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[1] New actuarial valuations are currently in process.

## 19. Subsequent Events

*(a) Province of British Columbia (the Province)*

In April 1985, the British Columbia Educational Institutions Capital Financial Authority purchased subordinated debentures of the Canadian Commercial Bank in the amount of $13 million. The purchase was made under an agreement with the Province in which the Authority was indemnified from and against any and all losses which might be incurred as a result of the purchase. This arrangement represented the Province's participation in the refinancing of the Canadian Commercial Bank at that time. Four months later, at which time the Province's only investment in the Canadian Commercial Bank was through the above-noted debentures, the Government of Canada announced that it was seeking a court-ordered liquidation of the bank. The amount that the Province may be called upon to pay to the Authority pursuant to the indemnity is uncertain.

*(b) British Columbia Harbours Board (the Board)*

Sections 2 and 3 of the *British Columbia Harbours Board Repeal Act* which provide for the repeal of the *Harbour Board Act* and dissolution of the Board respectively, came into force May 30, 1985.

*(c) British Columbia Lottery Corporation (the Corporation)*

On June 28, 1985 the Legislature passed the *Lottery Corporation Act* (Bill 43). The purpose of this Act is to continue the British Columbia Lottery Corporation as a Crown corporation established by statute. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

*(d) British Columbia Petroleum Corporation (the Corporation)*

The British Columbia Petroleum Corporation at March 31, 1985 had a liability for future gas supply of $30,475,487. This liability represented payments received from a distributor in 1981, 1982 and 1983 who was unable to take delivery of the gas purchased. Such gas volumes may be recovered from the Corporation within five years from the date incurred without further payment. Subsequent to March 31, 1985 the Corporation agreed to return, by July 1, 1985, the volumes of gas represented by the amount of $30,475,487, being the Corporation's liability for future gas supply, to the distributor who paid for those volumes. The net loss of revenues on the volumes of gas returned to the distributor amounts to approximately $13,500,000.

*(e) British Columbia Transit*

Effective June 1, 1985, the *British Columbia Transit Amendment Act (No. 2), 1985* merged the Metro Transit Operating Company with British Columbia Transit. Pursuant to the Act, British Columbia Transit assumed all property, rights, debts and obligations as well as responsibility for all employees of the Metro Transit Operating Company.

## 20. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

## CONSOLIDATED FINANCIAL STATEMENTS
## SCHEDULE OF ENTITIES RECORDED ON A CONSOLIDATED OR EQUITY BASIS
## FOR THE FISCAL YEAR ENDED MARCH 31, 1985

### Crown Service Corporations
### Recorded on Consolidated Basis

British Columbia Buildings Corporation
British Columbia Systems Corporation

### Provincial Corporations and Agencies
### Recorded on Consolidated Basis

British Columbia Educational Institutions Capital Financing Authority[1]
British Columbia Food Exhibitions Ltd. (Formerly Surrey Farm Products Investments Ltd.)[2]
British Columbia Health Care Research Foundation
British Columbia Heritage Trust
British Columbia Housing Management Commission
British Columbia Pavilion Corporation[1]
British Columbia Petroleum Corporation
British Columbia Place Ltd.
British Columbia Regional Hospital Districts Financing Authority[1]
British Columbia School Districts Capital Financing Authority[1]
Creston Valley Wildlife Management Authority Trust Fund
Discovery Foundation
Expo 86 Corporation
Health Facilities Association of British Columbia
Knowledge Network of the West Communications Authority
Legal Services Society
Medical Services Commission of British Columbia
Provincial Capital Commission
Provincial Rental Housing Corporation
The Science Council of British Columbia and Secretariat on Science, Research and Development (Science Council of British Columbia)
Universities Council
W.L.C. Developments Ltd.

### Transportation Companies and Commercial Enterprises
### Recorded on Equity Basis

British Columbia Cellulose Company
British Columbia Development Corporation
British Columbia Ferry Corporation
British Columbia Harbours Board[3]
British Columbia Hydro and Power Authority
British Columbia Lottery Corporation[1]
British Columbia Railway Company
British Columbia Steamship Company (1975) Ltd.
British Columbia Transit
Housing Corporation of British Columbia
Insurance Corporation of British Columbia[4]—excluding the Insurance (Motor Vehicle) Act Fund
Metro Transit Operating Company
Ocean Falls Corporation
Pacific Coach Lines Limited

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[1] These entities have been added in the current fiscal year.

[2] British Columbia Food Exhibitions Ltd. has been transferred from equity basis to consolidated basis due to the nature of its operations.

[3] British Columbia Harbours Board had no assets, liabilities or operations during the fiscal year. *See also* note 19 to the Consolidated Financial Statements.

[4] The General Insurance Division operations of the Insurance Corporation of British Columbia were sold during the 1985 fiscal year.

# CONSOLIDATED FINANCIAL STATEMENTS
# SCHEDULE OF OPERATING RESULTS OF CONSOLIDATED CROWN CORPORATIONS[1]
# FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| | 1985 | | | | 1984 |
|---|---|---|---|---|---|
| | Earnings (losses) per consolidated Crown corporations' financial statements | *Accounting Policy Adjustments*[2] Fixed assets | Other | **Net earnings (losses) for the year** | **Net earnings (losses) for the year** |
| **Crown Service Corporations** | $ | $ | $ | **$** | **$** |
| British Columbia Buildings Corporation | 4,404,000 | 12,527,000 | (3,546,000) | **13,385,000** | **(33,723,000)** |
| British Columbia Systems Corporation | (1,427,000) | (3,159,000) | 416,000 | **(4,170,000)** | **1,382,000** |
| | 2,977,000 | 9,368,000 | (3,130,000) | **9,215,000** | **(32,341,000)** |
| **Provincial Corporations and Agencies** | | | | | |
| British Columbia Food Exhibitions Ltd. | (2,505) | | 25,000 | **22,495** | |
| British Columbia Health Care Research Foundation | (205,383) | | (127,296) | **(332,679)** | **(265,262)** |
| British Columbia Heritage Trust | (75,703) | (129,278) | | **(204,981)** | **(257,678)** |
| British Columbia Housing Management Commission | 347,160 | (191,054) | | **156,106** | **(828,870)** |
| British Columbia Pavilion Corporation | 17,304,619 | (102,069) | | **17,202,550** | |
| British Columbia Petroleum Corporation | 140,013,142 | (46,437) | (140,013,142) | **(46,437)** | **43,326** |
| British Columbia Place Ltd. | (3,889,000) | (47,099,000) | | **(50,988,000)** | **(48,831,000)** |
| Creston Valley Wildlife Management Authority Trust Fund | 32,760 | | | **32,760** | **19,682** |
| Discovery Foundation | (378,017) | (519,405) | | **(897,422)** | **(1,227,886)** |
| Expo 86 Corporation | | (162,596,570) | (15,179,622) | **(177,776,192)** | **(44,341,015)** |
| Health Facilities Association of British Columbia | 67,375 | (3,469,453) | | **(3,402,078)** | **(13,862,524)** |
| Knowledge Network of the West Communications Authority | (839,445) | 42,703 | | **(796,742)** | **(171,287)** |
| Legal Services Society | 1,677,918 | | | **1,677,918** | **(945,194)** |
| Medical Services Commission of British Columbia | | | | | **120,126,050** |
| Provincial Capital Commission | 224,257 | | | **224,257** | **(235,228)** |
| Provincial Rental Housing Corporation | 1,154,868 | (1,027,873) | | **126,995** | **1,019,171** |
| Science Council of British Columbia | (800,007) | | | **(800,007)** | **(1,166,708)** |
| Universities Council | (58,905) | | | **(58,905)** | **(89,718)** |
| W.L.C. Developments Ltd. | 4,311,586 | (4,140,035) | (6,650,000) | **(6,478,449)** | **(2,191,039)** |
| | 158,884,720 | (219,278,471) | (161,945,060) | **(222,338,811)** | **6,794,820** |
| Total | 161,861,720 | (209,910,471) | (165,075,060) | **(213,123,811)** | **(25,546,180)** |

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[1] The British Columbia Educational Institutions Capital Financing Authority, British Columbia Regional Hospital Districts Financing Authority and British Columbia School Districts Capital Financing Authority do not generate any earnings or losses and are, therefore, not shown on this schedule.

[2] Accounting policy adjustments are made so that the net earnings (losses) of consolidated entities are calculated in accordance with the accounting policies adopted by the Government as described in note 1, Basis of Accounting, page C 11.

# CONSOLIDATED FINANCIAL STATEMENTS
# SCHEDULE OF EQUITY IN COMMERCIAL ENTERPRISES
# FOR THE FISCAL YEAR ENDED MARCH 31, 1985

| | 1985 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | British Columbia Cellulose Company<br>$ | British Columbia Development Corporation[1]<br>$ | British Columbia Hydro and Power Authority<br>$ | British Columbia Lottery Corporation<br>$ | Housing Corporation of British Columbia<br>$ | Insurance Corporation of British Columbia[2]<br>$ | Ocean Falls Corporation<br>$ | Surrey Farm Products Investments Ltd.<br>$ | **Total**<br>**$** |
| Earnings (losses) for the year before extraordinary items | (1,194,700) | (39,094,759) | 3,000,000 | | 352,000 | 235,000 | (2,022,935) | | **(38,725,394)** |
| Extraordinary items | | | | | | (5,329,000) | 661,724 | | **(4,667,276)** |
| Net earnings (losses) for the year | (1,194,700) | (39,094,759) | 3,000,000 | | 352,000 | (5,094,000) | (1,361,211) | | **(43,392,670)** |
| Unremitted earnings (losses)—beginning of year | 2,916,578 | (20,932,464) | 545,000,000 | | 2,545,000 | 13,472,000 | (17,682,750) | (592,163) | **524,726,201** |
| Other changes to net equity | | | (24,000,000)[3] | | | | | 592,163 | **(23,407,837)** |
| Unremitted earnings (losses)—end of year | 1,721,878 | (60,027,223) | 524,000,000 | | 2,897,000 | 8,378,000 | (19,043,961) | | **457,925,694** |
| Equity contributed and transferred | | | (5,200,000)[4] | | 1,902,000 | | 16,084,405 | | **12,786,405** |
| Unremitted equity—end of year | 1,721,878 | (60,027,223) | 518,800,000 | | 4,799,000 | 8,378,000 | (2,959,556) | | **470,712,099** |
| Recorded by the Government: | | | | | | | | | |
| Shares and other investments | 2 | 54,618,300 | 8,077,086 | 1 | 1 | | | | **62,695,390** |
| Advances | | 20,850,000 | | 13,282,332 | | | | | **34,132,332** |
| Total Equity | 1,721,880 | 15,441,077 | 526,877,086 | 13,282,333 | 4,799,001 | 8,378,000 | (2,959,556) | | **567,539,821** |

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[1] The amount shown above for the British Columbia Development Corporation does not include $27,295,281 of the Government of British Columbia's funds held in trust and administered by the Corporation under the Low Interest Loan Assistance Program (L.I.L.A.).

[2] The amount shown above for the Insurance Corporation of British Columbia does not include the activities of the Insurance (Motor Vehicle) Act Fund, which operates as a self-sustaining entity; the profit for the year ended December 31, 1984 in this Fund was $9,862,000.

[3] The amount of $24,000,000 is the result of a change in accounting policy by British Columbia Hydro and Power Authority.

[4] This amount represents profit on sale of land to British Columbia Place Ltd.

# CONSOLIDATED FINANCIAL STATEMENTS
# SCHEDULE OF EQUITY IN TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES
# FOR THE FISCAL YEAR ENDED MARCH 31, 1985[1]

| | 1985 | | | | | | | | 1984 |
|---|---|---|---|---|---|---|---|---|---|
| | British Columbia Ferry Corporation<br>$ | British Columbia Railway Company<br>$ | British Columbia Steamship Company (1975) Ltd.<br>$ | British Columbia Transit[2]<br>$ | Pacific Coach Lines Limited<br>$ | **Transportation Companies Total**<br>$ | **Commercial Enterprises (page C 27)**<br>$ | **Transportation Companies and Commercial Enterprises Total**<br>$ | **Transportation Companies and Commercial Enterprises Total**<br>$ |
| Earnings (losses) for the year before Provincial grants | (45,012,000) | 6,650,000 | (504,847) | (73,310,000) | (155,076) | **(112,331,923)** | **(38,725,394)** | **(151,057,317)** | **(134,102,393)** |
| Provincial grants | 43,000,000 | 27,692,000 | | 65,384,000 | | **136,076,000** | | **136,076,000** | **180,060,412** |
| Earnings (losses) for the year before extraordinary items | (2,012,000) | 34,342,000 | (504,847) | (7,926,000) | (155,076) | **23,744,077** | **(38,725,394)** | **(14,981,317)** | **45,958,019** |
| Extraordinary items | | | | | 79,004 | **79,004** | **(4,667,276)** | **(4,588,272)** | **(8,498,500)** |
| Net earnings (losses) for the year | (2,012,000) | 34,342,000 | (504,847) | (7,926,000) | (76,072) | **23,823,081** | **(43,392,670)** | **(19,569,589)** | **37,459,519** |
| Unremitted earnings (losses)—beginning of year | (13,708,000) | (274,139,000) | (8,750,548) | (8,802,000) | (4,873,754) | **(310,273,302)** | **524,726,201** | **214,452,899** | **163,998,860** |
| Transfers from (to) Government | | | | | | | | | **12,994,520[6]** |
| Other changes to net equity | | 239,797,000[3] | | | (1,507,809) | **238,289,191** | **(23,407,837)** | **214,881,354** | |
| Unremitted earnings (losses)—end of year | (15,720,000) | | (9,255,395) | (16,728,000) | (6,457,635) | **(48,161,030)** | **457,925,694** | **409,764,664** | **214,452,899** |
| Equity contributed and transferred | | 562,089,000[4] | 9,687,725 | | 2,491,366 | **574,268,091** | **12,786,405** | **587,054,496** | **397,723,496[6]** |
| Unremitted equity—end of year[5] | (15,720,000) | 562,089,000 | 432,330 | (16,728,000) | (3,966,269) | **526,107,061** | **470,712,099** | **996,819,160** | **612,176,395** |
| Recorded by the Government: | | | | | | | | | |
| Shares and other investments | 6,851,185 | 37,350,601 | 5 | | 2 | **44,201,793** | **62,695,390** | **106,897,183** | **106,893,692** |
| Advances | | | | 55,000,000 | | **55,000,000** | **34,132,332** | **89,132,332** | **75,920,000** |
| Total Equity | (8,868,815) | 599,439,601 | 432,335 | 38,272,000 | (3,966,267) | **625,308,854** | **567,539,821** | **1,192,848,675** | **794,990,087** |

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[1] This schedule should be read in conjunction with note 9 to the Consolidated Financial Statements.

[2] The Metro Transit Operating Company collects and remits all operating revenues to British Columbia Transit and is reimbursed by British Columbia Transit for its gross operating expenditures.

[3] This amount is comprised of $242,841,000 of accumulated deficit which was consolidated with contributed surplus and $3,044,000 of share issue costs less deferred income taxes.

[4] This amount does not include an extraordinary gain of $179,200,000 resulting from the defeasance of British Columbia Railway Company's historic debt.

[5] The net increase in unremitted equity from $612,176,395 in 1983/84 to $996,819,160 in 1984/85 of $384,642,765 is comprised of the net increase in unremitted earnings of $195,311,765 and the net increase in equity contributed and transferred of $189,331,000. (Refer to C 9).

[6] These figures reflect the reclassification of ($23,234,000) in British Columbia Harbours Board to Transfers to Government.

# CONSOLIDATED FINANCIAL STATEMENTS
## SCHEDULE OF GUARANTEED DEBT AS AT MARCH 31, 1985

Debt of municipalities and other local governments, Crown corporations and private enterprises explicitly guaranteed by the Province and Crown corporations under the authority of a statute as to net principal and accrued interest outstanding.

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Gross Outstanding[1] | Sinking Funds[2] | Net Outstanding | Net Outstanding |
| Municipalities and other local governments— | $ | $ | $ | $ |
| (1) Guarantees authorized pursuant to the *Municipalities Assistance Act*, sec. 3 (serials) | 4,193,377 | | 4,193,377 | 8,795,003 |
| (2) Guarantees authorized pursuant to the *Municipal Act*, sec. 854, debentures (principally serials) | 24,808,390 | 10,019,346 | 14,789,044 | 16,233,141 |
| (3) Greater Vancouver Sewerage and Drainage District debentures (some serials) | 10,149,355 | 10,149,355 | | |
| Subtotal, municipalities and other local governments | 39,151,122 | 20,168,701 | 18,982,421 | 25,028,144 |
| Health and education— | | | | |
| (4) Guarantees authorized pursuant to the *Educational Institutions Capital Finance Act*, sec. 9— | | | | |
| Debentures—funded[1,3] | | | | 385,278,841 |
| (5) Guarantees authorized pursuant to the *Financial Administration Act*, sec. 56— | | | | |
| Student Aid Loans | 9,955,185 | | 9,955,185 | |
| Riverview Hospital Volunteer Association | 15,000 | | 15,000 | |
| (6) Guarantees authorized pursuant to the *Hospital District Finance Act*, sec. 9— | | | | |
| Debentures—funded[1,3] | | | | 741,792,821 |
| (7) Guarantees authorized pursuant to the *School District Capital Finance Act*, sec. 9[1,3]— | | | | |
| Debentures—funded | | | | 992,387,067 |
| — unfunded | | | | 4,245,316 |
| Subtotal, health and education | 9,970,185 | | 9,970,185 | 2,123,704,045 |
| Economic development— | | | | |
| (8) Guarantees authorized pursuant to the *Agricultural Credit Act*, sec. 3 | 2,956,801 | | 2,956,801 | 3,494,510 |
| (9) Guarantees authorized pursuant to the *British Columbia Cellulose Company Act*, sec. 8[1] | 4,847,911 | | 4,847,911 | 9,053,926 |
| (10) Guarantees authorized pursuant to the *British Columbia Railway Finance Act*, sec. 10[1]— | | | | |
| Bonds and debentures—funded | 767,564,796 | 767,564,796 | | 619,442,096 |
| Notes—unfunded | | | | 370,205,813 |
| Capital leases | 26,322,983 | | 26,322,983 | 26,759,497 |
| 1st preferred shares—BC Rail Ltd. | 200,000,000 | | 200,000,000 | |
| (11) Guarantees authorized pursuant to the *British Columbia Transit Act*, sec. 22[1]— | | | | |
| Bonds and debentures | 78,827,073 | 1,802,986 | 77,024,087 | 78,423,127 |
| Notes | 100,702,055 | | 100,702,055 | 101,228,767 |
| Capital leases | 94,368,552 | | 94,368,552 | 60,533,101 |
| (12) Guarantees authorized pursuant to the *Development Corporation Act*, sec. 15[1]— | | | | |
| Bonds | 263,463,385 | | | |
| *Less:* held by the British Columbia Housing and Employment Development Financing Authority | (180,838,626) | | | |
| | 82,624,759 | | 82,624,759 | 81,439,781 |
| Notes | 86,430,632 | | 86,430,632 | 62,229,003 |
| (13) Guarantees authorized pursuant to the *Farm Product Industry Act*, sec. 2 | 1,046,557 | | 1,046,557 | 3,807,820 |

# CONSOLIDATED FINANCIAL STATEMENTS
## SCHEDULE OF GUARANTEED DEBT AS AT MARCH 31, 1985 — Continued

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Gross Outstanding[1] | Sinking Funds[2] | Net Outstanding | Net Outstanding |
| | $ | $ | $ | $ |
| (14) Guarantees authorized pursuant to the *Ferry Corporation Act*, sec. 18[1]— | | | | |
| Notes—unfunded | 28,688,685 | | 28,688,685 | 28,688,685 |
| Notes—funded | 14,870,340 | 344,900 | 14,525,440 | 14,870,340 |
| (15) Indemnities authorized pursuant to the *Financial Administration Act*, sec. 56— The Terry Fox Medical Research Foundation, 272317 B.C. Ltd. and Pacific Isotopes and Pharmaceuticals Ltd. | 8,000,000 | | 8,000,000 | |
| (16) Guarantees authorized pursuant to the *Harbour Board Act*, secs. 18 and 30.1[1] | | | | 6,607,660 |
| (17) Guarantees authorized pursuant to the *Housing and Employment Development Financing Act*, secs. 5 and 6[1]— | | | | |
| Bonds and debentures | 179,684,411 | | 179,684,411 | 189,348,698 |
| (18) Guarantees authorized pursuant to the *Ministry of Transportation and Highways Act*, sec. 66, re: British Columbia Steamship Company (1975) Ltd.[1] | 4,937,621 | | 4,937,621 | 4,782,119 |
| Subtotal, economic development | 1,681,873,176 | 769,712,682 | 912,160,494 | 1,660,914,943 |
| Utilities — | | | | |
| (19) Guarantees authorized pursuant to the *Hydro and Power Authority Act*, sec. 44[1]— | | | | |
| Bonds and debentures—funded | 9,464,998,488 | 900,156,038 | 8,564,842,450 | 8,335,783,505 |
| Subtotal, utilities | 9,464,998,488 | 900,156,038 | 8,564,842,450 | 8,335,783,505 |
| Grand total, all guaranteed debt | 11,195,992,971 | 1,690,037,421 | 9,505,955,550 | 12,145,430,637 |
| *Less:* Amounts included above held as investments within the Consolidated Entity | 118,516,612 | 51,414,645 | 67,101,967 | 69,652,847 |
| Net total, all guaranteed debt | 11,077,476,359 | 1,638,622,776 | 9,438,853,583 | 12,075,777,790 |

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[1] See Section G of the Public Accounts for details of maturity dates, interest rates, and redemption features of the outstanding debt of these Crown agencies.

[2] Gross outstanding debt at March 31, 1985 includes accrued interest of $378.2 million. Debt payable in United States currency is recorded in Canadian dollars at the rate of exchange prevailing at March 31, 1985.

Sinking funds consist of cash, investments and accrued interest. For the purposes of this schedule, investments are reported at amortized cost, with the following exceptions: For item (3), the actual sinking fund balance exceeds the gross outstanding debt and is therefore shown at an amount equal to the debt. Investments held by the British Columbia Railway Company sinking funds (item 10) are reported at a par value of $751 million. These investments have a par value, interest rate and maturity date identical to the debt they are funding, and so constitute a complete offset against the debt. By reporting these investments at par, the related net outstanding debt is reported at nil.

The market value of sinking fund investments at March 31, 1985 was $1.5 billion (1984: $1.5 billion), however, these are not considered to be temporary investments. These investments are generally held until maturity, at which time the par value is realized. Certified investments must be held in trust until maturity.

As a result of Government financing policies $3.1 billion of the guaranteed debt is held in investment accounts included in these financial statements and in other Provincial public sector superannuation and pension funds. Canada Pension Plan funds made available to the Government ($1.3 billion) are redeemable by the Federal Minister of Finance, subject to six months notice and certain other restrictions.

Between the year end and August 15, 1985 there have been redemptions net of additional debt issues guaranteed by the Province of $63 million Canadian and $107 million U.S.

[3] The Health and Education Financing Authorities are now fully consolidated, and as their debt now forms part of the direct debt of the consolidated entity it has been eliminated from this listing of contingent liability. In accordance with the stated presentation of the consolidated statements, no adjustment has been made to last year's figures to reflect the effect of the accounting policy change on those totals.

## SECTION D

# TRUST FUNDS

## CONTENTS

Page

Preamble ........ D 3

Report of the Auditor General ........ D 5

Statement of Financial Position ........ D 6

Statement of Changes in Trust Balances ........ D 8

Notes to Trust Funds Financial Statements ........ D 10

Schedule of Investment Portfolio ........ D 13

# TRUST FUNDS

## PREAMBLE

Trust Funds as defined in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15) are comprised of money held in trust by the Government or a public officer; and pension funds, sinking funds maintained by the Government, money received for another person and money paid to the Government as a deposit to ensure the doing of any act or thing. The Government has no power of appropriation over these funds.

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

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## AUDITOR GENERAL'S REPORT

*To the Legislative Assembly*
*of the Province of British Columbia*
*Parliament Buildings*
*Victoria, British Columbia*

I have examined the statement of financial position of the Trust Funds of the Government of the Province of British Columbia as at 31 March 1985, and the statement of changes in trust balances for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these financial statements present fairly the financial position of the Trust Funds of the Government of the Province of British Columbia as at 31 March 1985 and the changes in trust balances for the year then ended in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.

Erma Morrison

ERMA MORRISON, F.C.A.
*Auditor General*

*Victoria, British Columbia*
*31 August 1985*

# TRUST FUNDS
## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1985

| Actively Managed: | Cash and Temporary Investments $ | Receivables $ | Other Investments[1] $ | Other Assets $ | Accounts Payable $ | Trust Balances 1985 $ | Trust Balances 1984 $ |
|---|---|---|---|---|---|---|---|
| **Superannuation and Pension Funds** | | | | | | | |
| Public Service Superannuation Fund | 976,585,822 | 70,073,462 | 999,343,913 | 19,598,971 | (2,029,356) | 2,063,572,812 | 1,795,158,370 |
| Municipal Superannuation Fund | 788,063,958 | 65,785,558 | 1,201,973,850 | 20,110,910 | (1,142,864) | 2,074,791,412 | 1,782,887,646 |
| Teachers' Pensions Fund | 601,559,542 | 47,483,667 | 925,558,191 | 16,549,939 | (603,527) | 1,590,547,812 | 1,365,771,496 |
| College Pension Fund | 91,113,996 | 4,295,963 | 37,388,843 | 577,835 | (65,527) | 133,311,110 | 111,317,136 |
| British Columbia Hydro and Power Authority Pension Fund | 173,021,467 | 13,863,173 | 305,587,709 | 86,570 | (411,829) | 492,147,090 | 431,229,016 |
| British Columbia Power Commission Superannuation Fund | 6,718,450 | 588,536 | 21,544,921 | 304,318 | (60,970) | 29,095,255 | 28,219,103 |
| BC Rail Ltd. (formerly British Columbia Railway Company) Pension Fund | 49,833,312 | 3,506,587 | 69,670,561 | 496,734 | (368,988) | 123,138,206 | 104,792,749 |
| Members of the Legislative Assembly Superannuation Account | 2,219,093 | 103,379 | 1,101,031 | | (119,740) | 3,303,763 | 3,207,456 |
| Workers' Compensation Board Superannuation Fund | 5,692,427 | 2,558,875 | 56,180,430 | 843,269 | (26,128) | 65,248,873 | 54,882,880 |
| Total Superannuation and Pension Funds | 2,694,808,067 | 208,259,200 | 3,618,349,449 | 58,568,546[2] | (4,828,929) | 6,575,156,333 | 5,677,465,852 |
| **Sinking Funds** | | | | | | | |
| British Columbia Buildings Corporation | 28,311,536 | 776,460 | 552,218 | | (8,048) | 29,632,166 | 21,863,088 |
| British Columbia Educational Institutions Capital Financing Authority | 33,391,058 | 829,039 | 1,000,000 | | (8,940) | 35,211,157 | 22,536,010 |
| British Columbia Hydro and Power Authority | 385,587,996 | 17,161,363 | 497,485,826 | | (79,146) | 900,156,039 | 725,380,997 |
| British Columbia Railway Company | | 16,779,505 | 563,285,474 | | | 580,064,979 | 155,548,516 |
| British Columbia Regional Hospital Districts Financing Authority | 123,109,383 | 5,001,111 | 98,730,253 | | (39,587) | 226,801,160 | 197,470,835 |
| British Columbia School Districts Capital Financing Authority | 146,620,681 | 10,142,901 | 259,525,538 | | (60,908) | 416,228,212 | 463,884,276 |
| Greater Vancouver Sewerage and Drainage District | 13,068,725 | 644,265 | 12,065,950 | | (7,339) | 25,771,601 | 23,275,394 |
| Province of British Columbia | 8,353,319 | 244,900 | | | | 8,598,219 | |
| Province of British Columbia — Fiscal Agency Borrowings | 2,402,083 | 79,887 | | | | 2,481,970 | |
| Other | 9,135,147 | 406,235 | 5,352,919 | | (5,695) | 14,888,606 | 10,289,932 |
| Total Sinking Funds | 749,979,928 | 52,065,666 | 1,437,998,178 | | (209,663) | 2,239,834,109 | 1,620,249,048 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Other Managed Trust Funds** | | | | | | | |
| British Columbia Buildings Corporation Trust | 5,000,957 | 4,234 | | | (575) | 5,004,616 | 5,015,599 |
| British Columbia Development Corporation Trust | 130,246,015 | 3,231,186 | | | (25,058) | 133,452,143 | 141,192,665 |
| British Columbia Ferry Corporation Trust | 19,625,457 | 32,717 | | | (6,622) | 19,651,552 | 3,995,096 |
| British Columbia Housing and Employment Development Financing Authority Trust | 213,691 | 9,843 | | | | 223,534 | 5,999,774 |
| British Columbia Hydro and Power Authority Trust | 84,898,300 | 688,893 | | | (9,626) | 85,577,567 | 194,495,664 |
| B.C. Pavilion Corporation Trust | 14,008,266 | 1,487,158 | | | (5,400) | 15,490,024 | |
| British Columbia Railway Company Trust | 18,067 | 1,386 | | | | 19,453 | 2,772,397 |
| British Columbia Regional Hospital Districts Financing Authority Trust | | 376,315 | 14,177,267 | | | 14,553,582 | |
| British Columbia School Districts Capital Financing Authority Trust | (1) | 3,918,609 | 178,187,618 | | | 182,106,226 | 67,246,415 |
| British Columbia Transit Trust | 15,463,005 | 131,405 | | | (8,526) | 15,585,884 | 62,346,473 |
| Health Facilities Association of British Columbia Trust | 2,298,903 | | | | (116,356) | 2,182,547 | 13,202,298 |
| Public Service Long Term Disability Plan | 34,238,425 | 1,180,189 | 1,987,521 | | (842,299) | 36,563,836 | 32,759,171 |
| Crown Corporations Long Term Disability Plan | 5,880,637 | 327,838 | 346,348 | | (120,808) | 6,434,015 | 6,006,459 |
| Travel Industry Development Subsidiary Agreement | 61,100 | 3,010,638 | | | (61,100) | 3,010,638 | 3,729,275 |
| University of Victoria Engineering Complex Capital Account | 11,489,527 | | | | (363,604) | 11,125,923 | 16,000,000 |
| Other | 5,742,988 | 135,172 | | | (5,797) | 5,872,363 | 7,804,121 |
| Total Other Managed Trust Funds | 329,185,337 | 14,535,583 | 194,698,754 | | (1,565,771) | 536,853,903 | 562,565,407 |
| **Custodial Deposits:** | | | | | | | |
| **Held Under the Jurisdiction of:** | | | | | | | |
| Public Trustee and Official Administrators | 148,401,229 | 4,588,679 | 32,414,500 | 40,040,821[3] | (2,938,493) | 222,506,736 | 181,646,213 |
| Crop Insurance Fund | 1,183,944 | 1,255,823 | | | (5,100,000) | (2,660,233) | 393,253 |
| Land Registry Assurance Fund | 489,631 | 25,260 | 690,955 | | | 1,205,846 | 1,108,238 |
| Supreme and County Court Rules (Suitor's Funds) | 46,690,702 | | 18,726,343 | | | 65,417,045 | 60,890,822 |
| Workers' Compensation Board | 1,035,106,438 | 44,431,162 | 843,280,033 | | (92,104) | 1,922,725,529 | 1,610,940,695 |
| Other Acts and Miscellaneous Deposits | 28,636,596 | | 13,816,334 | | | 42,452,930 | 45,673,486 |
| Total Custodial Deposits | 1,260,508,540 | 50,300,924 | 908,928,165 | 40,040,821 | (8,130,597) | 2,251,647,853 | 1,900,652,707 |
| Total Trust Funds | 5,034,481,872 | 325,161,373 | 6,159,974,546 | 98,609,367 | (14,734,960) | 11,603,492,198 | 9,760,933,014 |

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[1] Comprised mainly of long term, fixed interest investments.

[2] Consist of deferred losses less gains on sale of investments.

[3] Comprised mainly of real property.

The accompanying notes and supplementary schedule are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance:

D. L. Emerson

**D. L. EMERSON**
*Deputy Minister of Finance and Secretary of Treasury Board*

**D. B. MARSON**
*Comptroller General*

# TRUST FUNDS
## STATEMENT OF CHANGES IN TRUST BALANCES FOR THE YEAR ENDED MARCH 31, 1985

| Actively Managed: | Contributions and Transfers In | Investment Income | Pension Payments and Transfers Out | Administration Fees and Other | Net Change | Trust Balances 1985 | Trust Balances 1984 |
|---|---|---|---|---|---|---|---|
| Superannuation and Pension Funds | $ | $ | $ | $ | $ | $ | $ |
| Public Service Superannuation Fund | 177,862,366 | 205,667,930 | (113,172,673) | (1,943,181) | 268,414,442 | 2,063,572,812 | 1,795,158,370 |
| Municipal Superannuation Fund | 208,246,061 | 197,840,505 | (110,913,584) | (3,269,216) | 291,903,766 | 2,074,791,412 | 1,782,887,646 |
| Teachers' Pensions Fund | 164,039,748 | 155,193,150 | (93,103,621) | (1,352,961) | 224,776,316 | 1,590,547,812 | 1,365,771,496 |
| College Pension Fund | 12,742,512 | 12,481,315 | (3,057,886) | (171,967) | 21,993,974 | 133,311,110 | 111,317,136 |
| British Columbia Hydro and Power Authority Pension Fund | 40,456,048 | 49,873,425 | (29,078,962) | (332,437) | 60,918,074 | 492,147,090 | 431,229,016 |
| British Columbia Power Commission Superannuation Fund | 33,570 | 2,472,145 | (1,608,387) | (21,176) | 876,152 | 29,095,255 | 28,219,103 |
| BC Rail Ltd. (formerly British Columbia Railway Company) Pension Fund | 9,021,102 | 11,897,479 | (2,493,760) | (79,364) | 18,345,457 | 123,138,206 | 104,792,749 |
| Members of the Legislative Assembly Superannuation Account | 416,245 | 329,590 | (649,528) |  | 96,307 | 3,303,763 | 3,207,456 |
| Workers' Compensation Board Superannuation Fund | 7,474,948 | 6,650,051 | (3,759,006) |  | 10,365,993 | 65,248,873 | 54,882,880 |
| Total Superannuation and Pension Funds | 620,292,600 | 642,405,590 | (357,837,407) | (7,170,302) | 897,690,481 | 6,575,156,333 | 5,677,465,852 |

|  | Instalments | Investment Income | Capital Disbursements | Other Costs and Administration | Net Change | Trust Balances 1985 | Trust Balances 1984 |
|---|---|---|---|---|---|---|---|
| Sinking Funds | $ | $ | $ | $ | $ | $ | $ |
| British Columbia Buildings Corporation | 4,858,242 | 2,918,884 |  | (8,048) | 7,769,078 | 29,632,166 | 21,863,088 |
| British Columbia Educational Institutions Capital Financing Authority | 9,374,114 | 3,333,674 | 6,498 | (39,139) | 12,675,147 | 35,211,157 | 22,536,010 |
| British Columbia Hydro and Power Authority | 91,434,924 | 99,054,418 | (15,635,154) | (79,146) | 174,775,042 | 900,156,039 | 725,380,997 |
| British Columbia Railway Company | 433,406,298 | 58,053,734 | (66,923,986) | (19,583) | 424,516,463 | 580,064,979 | 155,548,516 |
| British Columbia Regional Hospital Districts Financing Authority | 24,833,530 | 23,865,588 | (19,184,910) | (183,883) | 29,330,325 | 226,801,160 | 197,470,835 |
| British Columbia School Districts Capital Financing Authority | 37,209,157 | 50,966,657 | (135,593,141) | (238,737) | (47,656,064) | 416,228,212 | 463,884,276 |
| Greater Vancouver Sewerage and Drainage District | 1,230,721 | 2,753,515 | (1,452,278) | (35,751) | 2,496,207 | 25,771,601 | 23,275,394 |
| Province of British Columbia | 8,194,500 | 403,719 |  |  | 8,598,219 | 8,598,219 |  |
| Province of British Columbia — Fiscal Agency Borrowings | 2,401,920 | 80,050 |  |  | 2,481,970 | 2,481,970 |  |
| Other | 3,185,479 | 1,429,005 | 3,540 | (19,350) | 4,598,674 | 14,888,606 | 10,289,932 |
| Total Sinking Funds | 616,128,885 | 242,859,244 | (238,779,431) | (623,637) | 619,585,061 | 2,239,834,109 | 1,620,249,048 |

| Other Managed Trust Funds | Capital Receipts $ | Investment Income $ | Capital Disbursements $ | Other Costs and Administration $ | Net Change $ | Trust Balances 1985 $ | Trust Balances 1984 $ |
|---|---|---|---|---|---|---|---|
| British Columbia Buildings Corporation Trust | 851,789,705 | 144,380 | (851,944,493) | (575) | (10,983) | 5,004,616 | 5,015,599 |
| British Columbia Development Corporation Trust | 179,873,211 | 15,091,543 | (202,573,585) | (131,691) | (7,740,522) | 133,452,143 | 141,192,665 |
| British Columbia Ferry Corporation Trust | 49,250,000 | 1,415,136 | (35,002,058) | (6,622) | 15,656,456 | 19,651,552 | 3,995,096 |
| British Columbia Housing and Employment Development Financing Authority Trust | 21,618,695 | 127,251 | (27,522,186) | | (5,776,240) | 223,534 | 5,999,774 |
| British Columbia Hydro and Power Authority Trust | 1,340,251,249 | 24,859,849 | (1,474,019,569) | (9,626) | (108,918,097) | 85,577,567 | 194,495,664 |
| B.C. Pavilion Corporation Trust | 18,500,000 | 1,902,347 | (4,906,923) | (5,400) | 15,490,024 | 15,490,024 | |
| British Columbia Railway Company Trust | 1,830,769,608 | 180,405 | (1,833,702,957) | | (2,752,944) | 19,453 | 2,772,397 |
| British Columbia Regional Hospital Districts Financing Authority Trust | 14,010,453 | 1,110,711 | (567,582) | | 14,553,582 | 14,553,582 | |
| British Columbia School Districts Capital Financing Authority Trust | 103,234,658 | 20,065,249 | (8,440,096) | | 114,859,811 | 182,106,226 | 67,246,415 |
| British Columbia Transit Trust | 514,008,635 | 6,655,286 | (567,415,984) | (8,526) | (46,760,589) | 15,585,884 | 62,346,473 |
| Health Facilities Association of British Columbia Trust | 3,032,443 | (372,501) | (13,679,693) | | (11,019,751) | 2,182,547 | 13,202,298 |
| Public Service Long Term Disability Plan | 9,516,384 | 3,804,666 | (8,553,963) | (962,422) | 3,804,665 | 36,563,836 | 32,759,171 |
| Crown Corporations Long Term Disability Plan | 1,030,719 | 716,110 | (1,198,314) | (120,959) | 427,556 | 6,434,015 | 6,006,459 |
| Travel Industry Development Subsidiary Agreement | 347,000 | 217,765 | (298,653) | (984,749) | (718,637) | 3,010,638 | 3,729,275 |
| University of Victoria Engineering Complex Capital Account | | | (4,874,077) | | (4,874,077) | 11,125,923 | 16,000,000 |
| Other | 1,254,656,172 | 1,644,769 | (1,258,217,784) | (14,915) | (1,931,758) | 5,872,363 | 7,804,121 |
| Total Other Managed Trust Funds | 6,191,888,932 | 77,562,966 | (6,292,917,917) | (2,245,485) | (25,711,504) | 536,853,903 | 562,565,407 |

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The accompanying notes and supplementary schedule are an integral part of these financial statements.

# NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985

## 1. Significant Accounting Policies

### A. REPORTING ENTITY

Trust Funds include amounts held and administered in trust; the Government has no power of appropriation over these funds. Two types of funds exist: actively managed funds and custodial deposits. The actively managed funds require the Minister of Finance to perform at least one of the following functions—set investment policy; control the collection of contributions, instalments and other receipts; disburse payments; and perform other administrative and miscellaneous functions related to the funds. The Minister's involvement with custodial deposits is merely to hold assets according to conditions set by agreements or statutes.

Actively managed funds include superannuation and pension funds, sinking funds and other managed trust funds. Custodial deposits include: funds held by the Public Trustee and Official Administrators, funds held under the Supreme and County Court Rules, funds held for the Workers' Compensation Board, funds held under other Acts and Miscellaneous Deposits. Each is more fully described below.

(a) *Superannuation and Pension Funds*

The Government administers and is responsible for collection of employee contributions to certain superannuation and pension plans in accordance with the following acts and regulations:

*Pension (Public Service) Act*
*Pension (Municipal) Act*
*Pension (Teachers) Act*
*Pension (College) Act*
*Legislative Assembly Allowances and Pension Act*
British Columbia Hydro and Power Authority Pension Fund Regulations
British Columbia Power Commission Superannuation Fund Regulations
BC Rail Ltd. Pension Fund Plan (formerly British Columbia Railway Company Pension Fund Rules and Regulations)
Workers' Compensation Board Superannuation Fund Plan

The Government is responsible for the employer contributions and has statutory responsibilities with respect to unfunded liabilities under the *Pension (Public Service) Act*, the *Pension (Teachers) Act* and the *Legislative Assembly Allowances and Pension Act*. The Government has no statutory responsibilities with respect to unfunded liabilities under the other acts and regulations noted above.

(b) *Sinking Funds*

The Minister of Finance holds in trust and manages sinking funds on behalf of various Crown corporations and public bodies. The Minister also establishes sinking funds for the Province's borrowings under the provisions of the *Financial Administration Act* (S.B.C. 1981, chap. 15). Instalments are received on a periodic basis from the Crown corporations and are invested by the Minister of Finance in his capacity as Trustee. The accumulated instalments, together with interest earned, less administrative costs, constitute the sinking funds. The purpose of these sinking funds is to provide for an orderly retirement of debts at maturity.

(c) *Other Managed Trust Funds*

These are funds of various Crown corporations and public bodies deposited with the Government for investment and administration. They include amounts such as working capital surplus to their immediate needs, funds for capital transactions and long term disability funds.

(d) *Custodial Deposits*

(i) Public Trustee and Official Administrators

Trust officers are responsible for the recording, managing and reporting aspects of the accounts maintained under the *Infants Act*, *Patients Property Act*, *Estate Administration Act*, *Public Trustee Act* and *Trustee Act*. These officers ensure that funds received for payments on mortgages, receivables, property rentals and investments are managed within the requirements of the acts. The management of each account's disbursements for liabilities, maintenance costs and benefits along with the process of consolidating and closing of accounts is also done in accordance with the requirements of the acts.

(ii) Supreme and County Court Rules (Suitors' Funds)

As trustee of all Supreme and County Court accounts—which include such items as garnishees, infants' settlements and court awards—the Minister of Finance records and reports the

# NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

## 1. Significant Accounting Policies—Continued

### A. REPORTING ENTITY—Continued

financial transactions in each area of these suitors' funds according to the instructions given by the courts.

(iii) Workers' Compensation Board

The Minister of Finance acts only in an accounting and custodial capacity in the administration of the Workers' Compensation Board Trust Fund. The Minister is informed of what investments have been purchased or sold and arranges for the settlement of the transactions and the delivery of securities. All securities are under joint registry of the Workers' Compensation Board and the Minister of Finance.

(iv) Other Acts and Miscellaneous Deposits

Other acts and miscellaneous deposits include funds or securities lodged with the Minister of Finance to meet conditions set out in the statutes such as the *Forest Act, Mines Act, Insurance Act* or *Trust Company Act*. The Minister's function is only of a custodial nature, one in which the assets are held in safekeeping and the accounting records maintained.

### B. BASIS OF ACCOUNTING

These financial statements are prepared on an accrual basis, except where noted.

(a) Temporary investments include deposits with chartered banks and other approved institutions. They are carried at cost of acquisition.

(b) *Superannuation and Pension Funds*

(i) These financial statements show only the position of the funds as at March 31, 1985 and the changes in the fund balances for the year then ended and do not purport to show the adequacy of the funds to meet the obligations of the superannuation and pension plans.

(ii) The long-term investments are carried at cost of acquisition adjusted as follows:

—premiums and discounts on single maturity bonds are amortized on a straight line basis over the terms of the bonds,

—premiums and discounts on serial bonds are recognized as income when redemptions occur,

—shares are carried at cost adjusted annually by 7 per cent of the difference between cost or adjusted cost and market value,

—gains and losses on disposition of long-term bonds are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds sold or twenty years. The amortization is included in income from investments.

(c) *Sinking Funds and Other Managed Trust Funds*

Long-term investments are carried at amortized cost, with premiums and discounts being amortized on a straight line basis over the terms of the investments acquired.

(d) *Public Trustee*

Because of the nature of the activities of the Public Trustee in managing assets under various acts, and the need to promptly record these assets at the time of their receipt, various valuation methods are employed to provide for values which either approximate net realizable value at the commencement date of the trusteeship, or are at a nominal value.

(e) *Workers' Compensation Board*

Long-term investments are carried at amortized cost, with premiums and discounts being amortized on a straight line basis over the terms of the investments acquired.

(f) *Other Acts and Miscellaneous Deposits*

(i) Other custodial deposits are reported on a cash basis. Income earned on security deposits is received directly by the depositors and is not reflected in these financial statements.

(ii) Securities held are reported at par value.

## NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1985—Continued

### 1. Significant Accounting Policies—Continued

B. BASIS OF ACCOUNTING—Continued

(g) *Foreign Currency Translation*

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise.

A change in accounting policy approved by Treasury Board in August 1985 and applied to both the combined and consolidated financial statements has not yet been implemented in these statements due to the necessity of providing prior notice to the entities on whose behalf funds are held. The change, relating to the manner of reporting unrealized foreign currency gains and losses, will be effected in the 1985/86 fiscal year.

### 2. Comparatives

Certain of the comparative figures for the year ended March 31, 1984 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

# TRUST FUNDS

## SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE *FINANCIAL ADMINISTRATION ACT, 1981* AS AT MARCH 31, 1985

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Temporary Investments | Long-Term Investments | Total | Total |
| | $ | $ | $ | $ |
| Obligations of or guaranteed by Canada | 1,969,860,334 | 1,079,788,580 | 3,049,648,914 | 2,475,764,330 |
| Obligations of or guaranteed by a Province | 439,071,200 | 4,835,162,341 | 5,274,233,541 | 4,268,306,035 |
| Obligations of or guaranteed by a savings institution | 2,410,065,599 | 51,745,084 | 2,461,810,683 | 2,284,307,767 |
| Securities issued by the Municipal Finance Authority of British Columbia | | 129,259,377 | 129,259,377 | 141,849,876 |
| Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province | 7,266,429 | | 7,266,429 | |
| Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province | | 17,788,330 | 17,788,330 | 16,440,706 |
| Total | 4,826,263,562 | 6,113,743,712 | 10,940,007,274 | 9,186,668,714[1] |
| Held as follows: | | | | |
| Superannuation and pension funds | 2,695,037,497 | 3,618,349,449 | 6,313,386,946 | 5,461,636,190[1] |
| Sinking funds | 746,771,792 | 1,437,998,178 | 2,184,769,970 | 1,578,240,310 |
| Other managed trust funds | 330,702,769 | 194,698,754 | 525,401,523 | 549,670,058 |
| Custodial deposits | 1,053,751,504 | 862,697,331 | 1,916,448,835 | 1,597,122,156 |
| Total | 4,826,263,562 | 6,113,743,712 | 10,940,007,274 | 9,186,668,714 |
| Reconciliation with Statement of Financial Position— | | | | |
| Total Trust Funds cash and investments | 5,034,481,872 | 6,159,974,546 | 11,194,456,418 | 9,452,102,170 |
| Cash and other investments held as follows: | | | | |
| Superannuation and pension funds | 229,430 | | 229,430 | (14,861,948) |
| Sinking funds | (3,208,136) | | (3,208,136) | (3,155,933) |
| Other managed trust funds | 1,517,432 | | 1,517,432 | 8,257,815 |
| Custodial deposits | (206,757,036) | (46,230,834) | (252,987,870) | (255,673,390) |
| Total | 4,826,263,562 | 6,113,743,712 | 10,940,007,274 | 9,186,668,714 |

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[1] In 1984 deferred gains and losses, totalling $18,296,582, on sale of investments were included in this schedule. 1985 deferred gains and losses are treated as Other Assets, and are therefore not included in this schedule.

# DETAILS OF EXPENDITURE BY MINISTERIAL APPROPRIATIONS, STATUTORY APPROPRIATIONS AND SPECIAL FUND TRANSACTIONS

## for the fiscal year ended March 31, 1985

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## CONTENTS

**Ministerial Appropriations**

Page
Legislation ..... E 3
Auditor General ..... E 5
Ombudsman ..... E 7
Premier's Office ..... E 9
Ministry of Agriculture and Food ..... E 11
Ministry of Attorney General ..... E 17
Ministry of Consumer and Corporate Affairs ..... E 23
Ministry of Education ..... E 27
Ministry of Energy, Mines and Petroleum Resources ..... E 37
Ministry of Environment ..... E 43
Ministry of Finance ..... E 51
Ministry of Forests ..... E 57
Ministry of Health ..... E 63
Ministry of Human Resources ..... E 71
Ministry of Industry and Small Business Development ..... E 75
Ministry of Intergovernmental Relations ..... E 79
Ministry of International Trade and Investment ..... E 83
Ministry of Labour ..... E 85
Ministry of Lands, Parks and Housing ..... E 89
Ministry of Municipal Affairs ..... E 95
Ministry of Provincial Secretary and Government Services ..... E 99
Ministry of Tourism ..... E 109
Ministry of Transportation and Highways ..... E 113
Ministry of Universities, Science and Communications ..... E 121

**Other Voted Appropriations** ..... E 127

**Special Funds (Transactions)**

Summary of Fund Balances ..... E 131
Fixed Capital (Perpetual) Funds ..... E 132
Other Funds ..... E 133

## EXPLANATORY NOTE ON APPROPRIATIONS

The appropriations amount presented is the original estimate plus statutory authorizations. No adjustment has been made for subsequent Treasury Board reallocations.

## EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATION

Expenditure details are presented on the basis of group account classification. Each group account represents a broad functional category of expenditure and is comprised of several specific components termed standard objects of expenditure.

### Salaries and Benefits

- *Base Salaries and Overtime* — includes the cost of base salaries and overtime pay for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs* — includes the cost of all adds to pay such as shift differentials, premiums and allowances.
- *Employee Benefits* — includes the cost of employer contributions to employee benefit plans and pensions. Also includes the relocation and transfer expenses of employees.
- *Allowances — MLAs* — includes the cost of the annual MLA indemnity and supplementary salaries as authorized under sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act*. The expense allowance payable under subsection 2 (1) is classified under Other Expenditures.

### Operating Costs

- *Fees, Allowances and Expenses* — includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Travel Expenses* — includes travel expenses of government employees and officials on government business.
- *Communication Expenses* — includes the cost of all telecommunication, postal, courier and freight services.
- *Professional Services* — includes fees and expenses for professional services rendered directly to government such as legal, engineering or management consultation services.
- *Data Processing* — includes all production costs related to data and word processing operations and services such as data processing and line charges, supplies, repairs, maintenance and short-term rentals of data and word processing equipment.
- *Office Expenses* — includes materials and supplies required for the operation of offices and the conduct of government business.
- *Informational Advertising, Publications and Statutory Notices* — includes all costs associated with advertising, publications and special notices required by statute and regulations.
- *Utilities, Materials, Supplies, Vehicle and Equipment Operation and Maintenance* — includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services, food for institutions and the costs associated with the repair and maintenance of government vehicles, machinery and equipment.
- *Building Occupancy Charges* — includes payments for the rental and maintenance of buildings and office accommodation.

### Asset Acquisitions

- *Data and Word Processing Systems* — includes the purchase or long-term lease cost of electronic data and word processing equipment and associated software. Also includes the development cost of new data and word processing systems.
- *Office Furniture and Equipment* — includes the purchase or long-term lease cost of office furniture and equipment such as typewriters and photo-copiers.
- *Lands, Buildings and Works* — includes the cost of acquiring such assets through purchase or contract, but not construction by government personnel.
- *Machinery, Equipment and Vehicles* — includes the purchase or long-term lease cost of aircraft, ships, vehicles and machinery and equipment.

### Grants and Contributions

- *Grants* — includes grant payments to individuals, businesses, non-profit associations and others, of a general nature.
- *Contributions* — includes grant or contractual payments to public bodies and organizations for the provision of specific goods and/or services to the general public where the government has some control over how the funds are to be spent, what goods and/or services are to be provided and which groups are to receive these goods and/or services.
- *Transfers to Special Funds* — includes payments from the General Fund to Special Funds. Major transfers include the Farm Income Assurance and Revenue Sharing Special Funds.

### Other Expenditure

- *Interest on the Public Debt* — includes only interest payments on the provincial direct debt.
- *Other Expenditures* — includes only expenditures which cannot reasonably be allocated to another standard object of expenditure.

### Recoveries

- *Recoveries from Within Government (inter-ministry chargebacks)* — includes recoveries for the use of equipment or the provision of services between ministries of the provincial government.
- *Recoveries from Outside of Government* — includes costs recovered from other levels of government, Crown corporations and non-government organizations.

# LEGISLATION

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations<br>Estimated | <br>Other Authorizations | <br>Total | Actual Expenditures |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| 1 | Legislation | 7,616,302 | | 7,616,302 | 7,609,049 |
| | | 7,616,302 | | 7,616,302 | 7,609,049 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

### **Vote 1** LEGISLATION

*Description*

This vote provides for the operation of the Legislative Assembly and its committees including indemnities and salaries for Members of the Legislative Assembly, officials and staff, and for support services and all other related costs.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 3,828,000 | Members of the Legislative Assembly — Compensation | 3,986,308 | |
| 70,000 | Members' Dining Room | 62,953 | |
| 40,000 | Legislative Committees | 73,245 | |
| 68,000 | Inter-Parliamentary Relations | 71,585 | |
| 59,146 | Legislative Procedure Review | 67,919 | |
| 275,000 | Legislative Documents | 124,490 | |
| 1,232,673 | Legislative Caucuses | 1,525,792 | |
| 257,594 | Clerk of the House | 233,408 | |
| 500,464 | Sergeant-at-Arms | 431,296 | |
| 832,161 | Hansard | 674,552 | |
| 384,288 | Office of the Speaker | 286,797 | |
| 68,976 | Legislative Internship Program | 70,704 | |
| 7,616,302 | Total of vote | | 7,609,049 |
| | Group account classification | | |
| | Salaries and benefits | 4,202,167 | |
| | Operating costs | 877,203 | |
| | Asset acquisitions | 273,651 | |
| | Grants and contributions | 62,581 | |
| | Other expenditures | 2,193,447 | |
| | | 7,609,049 | |

# AUDITOR GENERAL

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations: Estimated | Total Appropriations: Other Authorizations | Total Appropriations: Total | Actual Expenditures |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| 2 | Auditor General | 3,488,068 | | | |
| | Supplement — Special Warrant No. 10 | | 32,000 | 3,520,068 | 3,480,631 |
| | | 3,488,068 | 32,000 | 3,520,068 | 3,480,631 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 2**

### AUDITOR GENERAL

*Description*

This vote provides for the salary of the Auditor General and the cost of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*. A grant is provided for the Canadian Comprehensive Audit Foundation. Costs incurred for the audits of certain public bodies and for special conferences and meetings are recovered.

| Appropriations | | | | Actual Expenditures |
|---|---|---|---|---|
| 3,520,068 | Total of vote | | | 3,480,631 |
| 3,488,068 | Estimated | | | |
| 32,000 | Special Warrant No. 10 | | | |
| 3,520,068 | | | | |
| | Group account classification | | | |
| | Salaries and benefits | | 2,901,169 | |
| | Operating costs | | 732,513 | |
| | Asset acquisitions | | 25,678 | |
| | Grants and contributions | | 5,000 | |
| | | | 3,664,360 | |
| | Recoveries | | | |
| | Other ministries | 19,095 | | |
| | Other | 164,634 | | |
| | | | 183,729 | |
| | | | 3,480,631 | |

# OFFICE OF THE OMBUDSMAN

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations — Estimated | Total Appropriations — Other Authorizations | Total Appropriations — Total | Actual Expenditures |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| 3 | Office of the Ombudsman | 1,938,020 | | | |
| | Supplement — Special Warrant No. 11 | | 66,000 | 2,004,020 | 2,000,753 |
| | | 1,938,020 | 66,000 | 2,004,020 | 2,000,753 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 3**

### OFFICE OF THE OMBUDSMAN

*Description*

This vote provides for the salary of the Ombudsman and the costs of the Office of the Ombudsman in meeting the requirements of the *Ombudsman Act*. Costs incurred for special conferences and meetings are recovered.

| Appropriations | | Actual Expenditures |
|---|---|---|
| 2,004,020 | Total of vote | 2,000,753 |
| 1,938,020 | Estimated | |
| 66,000 | Special Warrant No. 11 | |
| 2,004,020 | | |

| Group account classification | |
|---|---|
| Salaries and benefits | 1,166,748 |
| Operating costs | 773,610 |
| Asset acquisitions | 60,395 |
| | 2,000,753 |

# PREMIER'S OFFICE

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations: Estimated | Total Appropriations: Other Authorizations | Total Appropriations: Total | Actual Expenditures |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| 4 | Premier's Office | 697,886 | | 697,886 | 695,659 |
| | | 697,886 | | 697,886 | 695,659 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 4** PREMIER'S OFFICE

*Description*

This vote provides for the operation of the Premier's Office, including the Premier's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 697,886 | Total of vote | | 695,659 |
| | Group account classification | | |
| | Salaries and benefits | 547,677 | |
| | Operating costs | 134,805 | |
| | Asset acquisitions | 13,177 | |
| | | 695,659 | |

# MINISTRY OF AGRICULTURE AND FOOD

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations — Estimated | Total Appropriations — Other Authorizations | Total Appropriations — Total | Actual Expenditures |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| 5 | Minister's Office | 190,978 | | 190,978 | 172,391 |
| 6 | Ministry Operations | 73,117,362 | | 73,117,362 | 65,846,792 |
| 7 | Milk Board | 246,719 | | 246,719 | 246,699 |
| 8 | Provincial Agricultural Land Commission | 824,463 | | 824,463 | 782,316 |
| | Statutory—*Cattle Horn Act* (R.S.B.C. 1979, chap. 44, sec. 7) — Livestock Improvement | | 42,646 | 42,646 | 42,646 |
| | | 74,379,522 | 42,646 | 74,422,168 | 67,090,844 |
| | Special Accounts— | | | | |
| | *Livestock Protection Act* (R.S.B.C. 1979, chap. 245, sec. 14) | 15,000 | | 15,000 | 9,401 |
| | *Farm Product Industry Act* (R.S.B.C. 1979, chap. 124, sec. 16) | 500,000 | | 500,000 | 215,062 |
| | | 74,894,522 | 42,646 | 74,937,168 | 67,315,307 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

### **Vote 5** MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Agriculture and Food, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 190,978 | Total of vote | | 172,391 |
| | Group account classification | | |
| | Salaries and benefits | 167,361 | |
| | Operating costs | 5,030 | |
| | | 172,391 | |

**Vote 6**

## MINISTRY OPERATIONS

### *Description*

This vote provides for the executive direction and general administration of the ministry. It also provides for field operations services to the agricultural community, financial assistance programs to farmers and marketing and economic programs including:

(a) *Deputy Minister's Office*—This sub-vote provides for the executive direction of the ministry and economic information and analysis to facilitate viable agricultural development in the province. Included are grants to universities in support of agricultural research, operating grants to agricultural organizations and grant aid to developing countries.

(b) *Management Services*—This sub-vote provides for administrative support services for the ministry including financial, personnel and data processing management, as well as administrative support and other services to the ministry's operating programs. The ministry's building occupancy costs are provided for and administered through this sub-vote.

(c) *Field Operations, Specialist and Regulatory Services*—This sub-vote provides for the field operations, specialist and regulatory services of the ministry including:

- (i) Extension Services—provides for on-farm advice and office consultation to farmers, for seminars, workshops and field days, and for technical information dissemination to producers.
- (ii) Laboratories—provides for veterinary, dairy, soil, feed, and tissue testing laboratories.
- (iii) Inspection—provides for animal health inspectors, brand inspection, dairy premises inspection, meat inspection, abattoir inspection and crop inspection.
- (iv) Licensing—provides for the licensing of dairy plants and personnel, sale yard operations, production and sale of veterinary drugs, fur farm operations, and brand certificates.
- (v) Applied Research/Demonstration—provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control and other agricultural research.
- (vi) Property Management—provides for the administration of lease properties and Crown properties.
- (vii) Grants—provides for grants to municipalities and regional districts under the *Weed Control Act*, grants to regional committees under the *Grasshopper Control Act* and operating grants to livestock associations, 4-H clubs and veterinary services.

Recoveries are received from the sale of farm produce and fees for services to farmers, producers and processors. There will be no funding or recoveries for ministry farms in 1984/85 due to closure of the farms during 1983/84.

(d) *Financial Assistance Programs*—This sub-vote provides for the government/producer shared-cost crop insurance and farm income insurance programs, including grants (transfers) to the Farm Income Assurance Special Fund and the Crop Insurance Trust Account. These programs ensure the cash flow stability of participating British Columbia farmers and producers. The federal government reimburses the province for its contribution to the Crop Insurance Trust Account. This money is credited directly to the Consolidated Revenue Fund and is not credited to the vote as a recovery. This sub-vote also provides for the agricultural credit and farm products finance program, including grants to producers under the *Agricultural Credit Act* for interest subsidies. This program ensures the availability of credit resources for producers and agricultural enterprises throughout the province. The federal/provincial shared-cost Agriculture and Rural Development Subsidiary Agreement (ARDSA) is also provided for, including grants to municipalities and regional districts for irrigation, drainage and dyking and grants for other projects to expand the agricultural capability of the province. The information services program of the ministry is also provided for.

| Appropriations | | | Actual Expenditures | |
|---|---|---|---|---|
| | Classification by sub-vote | | | |
| 1,556,647 | Deputy Minister's Office | | 1,541,454 | |
| 6,065,139 | Management Services | | 5,892,605 | |
| 15,485,705 | Field Operations, Specialist and Regulatory Services (net of recoveries) | | 14,560,624 | |
| 50,009,871 | Financial Assistance Programs | | 43,852,109 | |
| 73,117,362 | Total of vote | | | 65,846,792 |
| | Group account classification | | | |
| | Salaries and benefits | | 15,478,649 | |
| | Operating costs | | 8,090,287 | |
| | Asset acquisitions | | 938,414 | |
| | Grants and contributions | | 11,353,968 | |
| | Transfer to Farm Income Assurance Fund | | 26,272,675 | |
| | Other expenditures | | 3,865,615 | |
| | | | 65,999,608 | |
| | Recoveries | | | |
| | Range seeder | 130,005 | | |
| | Other | 22,811 | | |
| | | | 152,816 | |
| | | | 65,846,792 | |

## **Vote 7** MILK BOARD

*Description*

This vote provides for the operation of the Milk Board. The board administers the marketing provisions of the *Milk Industry Act*. It controls and regulates the production, marketing, processing, distribution and pricing of fluid and manufactured milk consistent with market opportunities.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 246,719 | Total of vote | | 246,699 |
| | Group account classification | | |
| | Salaries and benefits | 188,689 | |
| | Operating costs | 58,010 | |
| | | 246,699 | |

## **Vote 8** PROVINCIAL AGRICULTURAL LAND COMMISSION

*Description*

This vote provides for the operation of the Provincial Agricultural Land Commission. Acting under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises municipalities and regional districts in the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| | Classification by sub-vote | | |
| 744,463 | Administration | 782,316 | |
| 80,000 | Commissioners | 0 | |
| 824,463 | Total of vote | | 782,316 |
| | Group account classification | | |
| | Salaries and benefits | 604,607 | |
| | Operating costs | 153,899 | |
| | Asset acquisitions | 5,664 | |
| | Grants and contributions | 18,146 | |
| | | 782,316 | |

## **Statutory**

*CATTLE HORN ACT* (R.S.B.C. 1979, chap. 44, sec. 7)

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 42,646 | Livestock Improvement | | 42,646 |
| | Group account classification | | |
| | Grants and contributions | 42,646 | |

## Special Account

### *LIVESTOCK PROTECTION ACT* (R.S.B.C. 1979, chap. 245, sec. 14)

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 15,000 | Total expenditure | | 9,401 |
| | Group account classification | | |
| | Operating costs | 2,545 | |
| | Grants and contributions | 6,856 | |
| | | 9,401 | |

## Special Account

### *FARM PRODUCT INDUSTRY ACT* (R.S.B.C. 1979, chap. 124, sec. 16)

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 500,000 | Total expenditure | | 215,062 |
| | Group account classification | | |
| | Grants and contributions | 165,062 | |
| | Other expenditure | 50,000 | |
| | | 215,062 | |

# MINISTRY OF ATTORNEY GENERAL

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations | | | |
|---|---|---|---|---|---|
| | | Estimated | Other Authorizations | Total | Actual Expenditures |
| | | $ | $ | $ | $ |
| 9 | Minister's Office | 200,506 | | 200,506 | 188,428 |
| 10 | Ministry Operations | 224,410,418 | | | |
| | Supplement — Special Warrant No. 12 | | 6,400,000 | | |
| | Statutory— | | | | |
| | *Crown Proceeding Act* (R.S.B.C. 1979, chap. 86, sec. 13) | | 13,376,100 | | |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3)) | | (631,486) | | |
| | *Criminal Injury Compensation Act* (R.S.B.C. 1979, chap. 83, sec. 2 (5)) | | 2,655,824 | 246,210,856 | 246,210,856 |
| 11 | Judiciary | 12,996,553 | | 12,996,553 | 12,963,298 |
| 12 | Corrections | 106,580,344 | | | |
| | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3)) | | 89,509 | 106,669,853 | 106,669,853 |
| | Statutory— | | | | |
| | *Indian Cut-off Lands Disputes Act* (S.B.C. 1982, chap. 50, sec. 5) — Chemainus and Beecher Bay | | 127,700 | 127,700 | 127,700 |
| | *Young Offenders (British Columbia) Act* (S.B.C. 1984, chap. 30, sec. 24) | | 3,669,000 | 3,669,000 | 3,669,000 |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries — Coordinated Law Enforcement Unit | | | | |
| | | 344,187,821 | 25,686,647 | 369,874,468 | 369,829,135 |
| | Special Account — *Land Title Act* (R.S.B.C. 1979, chap. 219, sec. 274) | | 20,927 | 20,927 | 20,927 |
| | | 344,187,821 | 25,707,574 | 369,895,395 | 369,850,062 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 9**

### MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Attorney General, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 200,506 | Total of vote | | 188,428 |
| | Group account classification | | |
| | Salaries and benefits | 161,989 | |
| | Operating costs | 15,524 | |
| | Asset acquisitions | 10,915 | |
| | | 188,428 | |

**Vote 10**

## MINISTRY OPERATIONS

*Description*

This vote provides for the management direction of the ministry and the operation of ministry programs, including:

(a) *Administration and Support Services*—This sub-vote provides for ministry management, policy development and administrative support services. Contributions are provided to the Justice Institute of British Columbia for administration and overhead costs and to the Law Library Foundation. Grants are provided to agencies and societies providing services which complement ministry programs. Recoveries are received from the federal government which shares the cost of the Native Courtworker and Counselling Association.

(b) *Police Services*—This sub-vote provides for the administration, policy development and operations of provincial police services, for community policing, for the British Columbia Police Commission, for the Coordinated Law Enforcement Unit and for the Security Programs Branch. Contributions are provided to the Royal Canadian Mounted Police for provincial policing and to the Justice Institute for police training. Grants are provided to the Canadian Association of Chiefs of Police.

(c) *Court Services*—This sub-vote provides for the administration and operation of the courts. Recoveries are received from the Insurance Corporation of British Columbia for the retrieval of licence plates from unlicensed or uninsured drivers.

(d) *Legal Services to Government*—This sub-vote provides for legal services to the province of British Columbia and various boards, committees and societies including legal advice, representation in civil litigation and the drafting, preparation, filing and publication of statutes, regulations and orders-in-council. A grant is provided to the Canadian Law Information Centre for computer access to a nation-wide inventory of legal information.

(e) *Criminal Justice*—This sub-vote provides for the operation of Crown counsel services throughout the province including advice to government on matters of criminal law and its enforcement, and the development of policies and procedures in matters pertaining to criminal law.

(f) *Statutory Services, Boards and Commissions*—This sub-vote provides for various statutory services, boards and commissions which are under the jurisdiction of the Attorney General including: the operations of the Coroners Service, the Public Trustee, the Office of the Fire Commissioner, the British Columbia Racing Commission, the Film Classification Branch, the Law Reform Commission, the Land Titles Office, the Order-in-Council Patient's Review Board, and the British Columbia Parole Board, a contribution to the Legal Services Society, and grant payments under the provisions of the *Criminal Injury Compensation Act*. The Public Trustee recovers funds advanced to estates, the Law Reform Commission receives funds from the Law Foundation and the British Columbia Racing Commission's costs are fully recovered from the Horse Racing Improvement Fund.

(g) *Crown Proceeding Act*—This sub-vote provides for payments made under the statutory authority of the *Crown Proceeding Act*. These payments are administered by Legal Services to Government.

| Appropriations | | Classification by sub-vote | | Actual Expenditures |
|---:|---:|---|---:|---:|
| 11,586,843 | | Administration and Support Services (net of recoveries) | | 11,537,329 |
| 77,595,501 | | Police Services | | 75,249,967 |
| | 2,621,522 | —Administration | 2,723,154 | |
| | 70,961,652 | —Provincial Policing | 68,458,283 | |
| | 278,352 | —British Columbia Police Commission | 270,212 | |
| | 3,034,173 | —Coordinated Law Enforcement Unit | 3,124,257 | |
| | 259,478 | —Community Policing | 256,557 | |
| | 440,324 | —Security Programs | 417,504 | |
| 76,234,800 | | Court Services (net of recoveries) | | 76,863,485 |
| 8,701,165 | | Legal Services to Government | | 8,861,014 |
| 15,860,120 | | Criminal Justice | | 17,761,958 |
| 41,431,327 | | Statutory Services, Boards and Commissions (net of recoveries) | | 42,154,053 |
| 14,801,100 | | *Crown Proceeding Act* | | 14,801,100 |
| | | *Less* transfers to Vote 78 — Contingencies | | (1,018,050) |
| 246,210,856 | | Total of vote | | 246,210,856 |

| | |
|---:|---|
| 224,410,418 | Estimated |
| 6,400,000 | Special Warrant No. 12 |
| 13,376,100 | Statutory — *Crown Proceeding Act* (R.S.B.C. 1979, chap. 86, sec. 13) |
| (631,486) | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3)) |
| 2,655,824 | Statutory — *Criminal Injury Compensation Act* (R.S.B.C. 1979, chap. 83, sec. 2 (5)) |
| 246,210,856 | |

**Vote 10** — *Continued*

| | | |
|---|---|---|
| Group account classification | | |
| Salaries and benefits | | 67,488,571 |
| Operating costs | | 70,641,908 |
| Asset acquisitions | | 3,112,948 |
| Grants and contributions | | 91,657,597 |
| Other expenditures | | 14,977,945 |
| | | 247,878,969 |
| Recoveries | | |
| Federal government | 632,194 | |
| B.C. Racing Commission | 745,654 | |
| Law Reform Commission | 172,609 | |
| Other | 117,656 | |
| | | 1,668,113 |
| | | 246,210,856 |

**Vote 11**

## JUDICIARY

*Description*

This vote provides for the cost of administrative and support services for the judiciary including:

(a) *Superior and County Judiciary*—This sub-vote provides for administrative and support services for the Superior Courts (Court of Appeal, Supreme Court and the County Court) located throughout the province.

(b) *Provincial Judiciary*—This sub-vote provides for the administrative and support services necessary for the adjudication of the law in the Provincial Court of British Columbia including criminal trials, Small Claims and Family Court Services and for Justice of the Peace Services. A grant is provided for the Association of Provincial Court Judges to cover administrative costs.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 2,277,270 | Superior and County Judiciary | 2,319,806 | |
| 10,719,283 | Provincial Judiciary | 10,643,492 | |
| 12,996,553 | Total of vote | | 12,963,298 |
| | Group account classification | | |
| | Salaries and benefits | 11,864,317 | |
| | Operating costs | 921,578 | |
| | Asset acquisitions | 163,903 | |
| | Grants and contributions | 13,500 | |
| | | 12,963,298 | |

**Vote 12**

## CORRECTIONS

*Description*

This vote provides for ministry corrections programs including:

(a) *Adult Correctional Centres*—This sub-vote provides for the incarceration of remanded and sentenced adult male and female inmates in accordance with orders of the court. Contributions are provided to agencies and societies for the provision of correctional services related to health, education, training and work programs. Recoveries are received from the federal government for shareable costs identified in existing agreements dealing with parole suspension and exchange of inmates.

(b) *Youth Containment Centres*—This sub-vote provides for the containment of juvenile males and females in secure and camp facilities. Contributions are provided to funded agencies and societies for the provision of correctional services related to health, education, social and recreational programs. Recoveries are received from the federal government for shareable expenditures for youth containment.

(c) *Probation, Family and Community Services*—This sub-vote provides for pre-court enquiries and diversion programs without formal court intervention, preparation of reports for the courts including pre-sentence reports and custody and access reports, supervision of adults and juveniles on probation, bail or conditional release from correctional or containment facilities, and assistance to persons in resolving child custody and financial maintenance problems through mediation and conciliation. Contributions are provided to agencies and societies for the provision of attendance programs, impaired drivers programs and community work service programs for juveniles and adults.

(d) *Management Services*—This sub-vote provides for the management of correctional programs, including administrative and support services. A grant is provided to the Canadian Association for the Prevention of Crime.

(e) *Inspection and Standards*—This sub-vote provides for the development of security, safety, health, and service delivery standards for correctional programs, and for the investigation of matters related to the administration of the *Corrections Act*.

(f) *Building Occupancy*—This sub-vote provides for the rental and maintenance of correctional facilities, buildings and office accommodation.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 53,113,313 | Adult Correctional Centres (net of recoveries) | 53,775,343 | |
| 5,070,244 | Youth Containment Centres (net of recoveries) | 4,689,863 | |
| 23,955,567 | Probation, Family and Community Services | 23,253,736 | |
| 4,876,737 | Management Services | 5,316,219 | |
| 333,436 | Inspection and Standards | 314,136 | |
| 19,320,556 | Building Occupancy | 19,320,556 | |
| 106,669,853 | Total of vote | | 106,669,853 |
| 106,580,344 | Estimated | | |
| 89,509 | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3)) | | |
| 106,669,853 | | | |

| | |
|---|---|
| Group account classification | |
| Salaries and benefits | 64,855,974 |
| Operating costs | 27,016,432 |
| Asset acquisitions | 2,039,617 |
| Grants and contributions | 16,240,283 |
| Other expenditures | 69,179 |
| | 110,221,485 |
| Recoveries | |
| Federal government | 3,551,632 |
| | 106,669,853 |

## Statutory

*INDIAN CUT-OFF LANDS DISPUTES ACT* (S.B.C. 1982, chap. 50, sec. 5)

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification | | |
| 124,200 | Chemainus | 124,200 | |
| 3,500 | Beecher Bay | 3,500 | |
| 127,700 | Total expenditure | | 127,700 |
| | Group account classification | | |
| | Other expenditures | 127,700 | |

## Statutory

*YOUNG OFFENDERS (BRITISH COLUMBIA) ACT* (S.B.C. 1984, chap. 30, sec. 24)

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 3,669,000 | Total expenditure | | 3,669,000 |
| | Group account classification | | |
| | Salaries and benefits | 296,120 | |
| | Operating costs | 2,157,389 | |
| | Asset acquisitions | 215,690 | |
| | Grants and contributions | 999,333 | |
| | Other expenditures | 468 | |
| | | 3,669,000 | |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 0 | Coordinated Law Enforcement Unit | | 0 |
| | Group account classification | | |
| | Salaries and benefits | 57,118 | |
| | *Less* recoveries | 57,118 | |
| | | 0 | |

## Special Account

*LAND TITLE ACT* (R.S.B.C. 1979, chap. 219, sec. 274)

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 20,927 | Total expenditure | | 20,927 |
| | Group account classification | | |
| | Other expenditures | 20,927 | |

# MINISTRY OF CONSUMER AND CORPORATE AFFAIRS

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations — Estimated | Total Appropriations — Other Authorizations | Total Appropriations — Total | Actual Expenditures |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| 13 | Minister's Office | 200,449 | | | |
| | Supplement — Special Warrant No. 13 | | 12,000 | 212,449 | 205,776 |
| 14 | Ministry Operations | 18,833,909 | | | |
| | Statutory — *Residential Tenancy Act* (S.B.C. 1984, chap. 15, sec. 55) | | 1,139,377 | 19,973,286 | 19,404,529 |
| | | 19,034,358 | 1,151,377 | 20,185,735 | 19,610,305 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 13**

### MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Consumer and Corporate Affairs, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 212,449 | Total of vote | | 205,776 |
| 200,449 | Estimated | | |
| 12,000 | Special Warrant No. 13 | | |
| 212,449 | | | |
| | Group account classification | | |
| | Salaries and benefits | 186,021 | |
| | Operating costs | 16,934 | |
| | Asset acquisitions | 2,821 | |
| | | 205,776 | |

**Vote 14**

## MINISTRY OPERATIONS

*Description*

This vote provides for the general operations of the ministry including:

(a) *Executive and Administration*—This sub-vote provides for centralized management and administrative planning and support services for all branches of the ministry.

(b) *Consumer Affairs*—This sub-vote provides for the promotion of fairness and understanding in the marketplace through the development, administration and enforcement of consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*. It regulates certain aspects of cemeteries, motor dealers and travel firms, assists over-committed debtors through counselling and debt pooling arrangements and investigates trade violations involving consumer loss. This sub-vote also provides for consumer education concerning rights and obligations and for information and advice to the business community. Research and advice is also provided on a wide variety of commercial matters related to consumers. Grants were provided in 1983/84 to consumer related groups.

(c) *Corporate Affairs*—This sub-vote provides a legal framework for the marketplace, including licensing and registration of individuals, regulation of the instruments and documents used by institutions to communicate and conduct their business and administration of the Mobile Home Registry. The Superintendent of Credit Unions, Cooperatives and Trust Companies charters and inspects those institutions. The Superintendent of Brokers, Real Estate and Insurance regulates the mortgage brokers, securities, real estate and insurance industries. The Registrar of Companies maintains complete files on all companies, cooperatives, partnerships and societies operating in British Columbia whether based in or outside the province. The Registrar also records through the central registry mechanic liens and liens against motor vehicles and personal chattels and conducts searches for those liens for the general public, the financial community and the legal profession. The Commercial Appeals Commission hears appeals under various statutes administered by the ministry. The Auditor Certification Board was established by the *Company Act* to assess the qualifications of auditors for reporting companies.

(d) *Rentalsman*—This sub-vote provides for the administration of the *Residential Tenancy Act* which governs the relationship between landlords and tenants who rent residential premises.

(e) *Liquor Control and Licensing*—This sub-vote provides for overall direction and control of policy development and administration within the confines of the *Liquor Control and Licensing Act* and regulations.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 3,013,070 | Executive and Administration | 2,651,439 | |
| 2,243,359 | Consumer Affairs | 2,403,920 | |
| 10,532,689 | Corporate Affairs | 9,907,786 | |
| 2,144,159 | Rentalsman | 2,518,117 | |
| 2,040,009 | Liquor Control and Licensing | 1,923,267 | |
| 19,973,286 | Total of vote | | 19,404,529 |
| 18,833,909 | Estimated | | |
| 1,139,377 | Statutory — *Residential Tenancy Act* (S.B.C. 1984, chap. 15, sec. 55) | | |
| 19,973,286 | | | |
| | Group account classification | | |
| | Salaries and benefits | 13,045,752 | |
| | Operating costs | 5,687,064 | |
| | Asset acquisitions | 671,713 | |
| | | 19,404,529 | |

# MINISTRY OF EDUCATION

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations | | | |
|---|---|---|---|---|---|
| | | Estimated | Other Authorizations | Total | Actual Expenditures |
| | | $ | $ | $ | $ |
| 15 | Minister's Office | 186,000 | | 186,000 | 173,068 |
| 16 | Management Operations and Educational Finance | 24,148,535 | | | |
| | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3)) | | 721,611 | 24,870,146 | 24,859,793 |
| 17 | Public Schools Education | 999,534,707 | | | |
| | Supplement — Special Warrant No. 14 | | 9,000,000 | | |
| | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3)) | | 8,079,239 | | |
| | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3)) | | 22,794,198 | 1,039,408,144 | 1,039,408,144 |
| 18 | Post-Secondary Colleges and Institutes | 308,659,687 | | 308,659,687 | 308,508,983 |
| 19 | Independent Schools | 23,355,960 | | 23,355,960 | 23,355,958 |
| | Statutory — | | | | |
| | *Education (Interim) Finance Act* (S.B.C. 1982, chap. 2, sec. 20 (6)) | | 1,261,230 | 1,261,230 | 1,261,230 |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) — Interest on property tax refunds | | 4,040 | 4,040 | 4,040 |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries | | | | |
| | —Canadian Official Languages Programs | | | | |
| | —Status Indian Children Education | | | | |
| | —Department of National Defence Children Education | | | | |
| | Financing Transactions — Rural Residential School Property Tax | | | | |
| | | 1,355,884,889 | 41,860,318 | 1,397,745,207 | 1,397,571,216 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

### **Vote 15** MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Education, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 186,000 | Total of vote | | 173,068 |
| | Group account classification | | |
| | Salaries and benefits | 164,409 | |
| | Operating costs | 6,778 | |
| | Asset acquisitions | 1,881 | |
| | | 173,068 | |

## **Vote 16** MANAGEMENT OPERATIONS AND EDUCATIONAL FINANCE

### *Description*

This vote provides for the overall policy development for the ministry, as well as administrative and support services to the ministry's operating programs. Included in these functions are planning, policy research, legislative development, systems development, accounting, auditing, payroll, personnel, information and data services, and financial management and research. This vote also provides for educational research and development and membership in, and services to, several national and inter-provincial organizations. Major programs and activities include:

(a) *Deputy Minister's Office*—This sub-vote provides for the management of the Ministry of Education, management leadership and information services to colleges, institutes and school districts. Central direction is provided for curriculum planning and development, special education programs, policy and legislative changes, financial management services, information systems development and printing coordination.

(b) *Research and Development*—This sub-vote provides for grants to partially support provincially-oriented educational societies which supplement the educational programs of school districts, colleges and institutes. This sub-vote also provides for projects to develop and enhance the provincial educational system and for management systems improvements on behalf of the ministry and field agencies.

(c) *National and Inter-Provincial Activities*—This sub-vote provides for British Columbia's share of the operating expenses of the Council of Ministers of Education (Canada). A fully recoverable provincial contribution is also provided for under a contract with the federal government to assist the Canadian International Development Agency training project in Indonesia.

(d) *Management Operations*—This sub-vote provides for the coordination and development of policies, legislation and computer systems as well as personnel management and school district conciliation and arbitration processes. This sub-vote also provides for project management expertise, ministry office space, curriculum support activities, textbooks and media materials. In addition, this sub-vote provides for liaison with some Crown corporations and central agencies of government. Recoveries are received from the sale of supplementary textbooks and media materials to school districts.

(e) *Educational Finance*—This sub-vote provides for ministry supervision of major financial systems including five-year operating and capital forecasts, annual capital and operating budgets, expenditure and financial management, and schools and post-secondary institution capital and financial management. Funds are also provided for research into the financial implications of proposed changes in policy, legislation and management processes. In addition, funds are provided for the internal financial operations of the ministry.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 946,138 | Deputy Minister's Office | 855,822 | |
| 1,186,345 | Research and Development | 1,169,364 | |
| 122,160 | National and Inter-Provincial Activities (net of recoveries) | 120,326 | |
| 21,296,394 | Management Operations (net of recoveries) | 21,577,958 | |
| 1,319,109 | Educational Finance | 1,136,323 | |
| 24,870,146 | Total of vote | | 24,859,793 |
| 24,148,535 | Estimated | | |
| 721,611 | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3)) | | |
| 24,870,146 | | | |

| | | |
|---|---|---|
| Group account classification | | |
| Salaries and benefits | | 4,355,418 |
| Operating costs | | 19,596,225 |
| Asset acquisitions | | 1,842,611 |
| Grants and contributions | | 1,178,393 |
| Other expenditures | | 3,514 |
| | | 26,976,161 |
| Recoveries | | |
| Federal government | 1,250,853 | |
| Publication services | 856,887 | |
| Other | 8,628 | |
| | | 2,116,368 |
| | | 24,859,793 |

**Vote 17**

## PUBLIC SCHOOLS EDUCATION

*Description*

This vote provides for the development, management and funding of the public schools system through the operations of the ministry, the financial support of school districts and provincial assistance to homeowners for school taxation. Major programs and activities include:

(a) *Schools Programs*—This sub-vote provides funds to ensure the quality of public schools programs by assessing and developing the content of educational programs, managing public instruction through curriculum development and learning assessment and developing major supplementary programs such as career development and micro-computer applications. This sub-vote also provides for correspondence education for any British Columbia student unable to take the regular school program, administration of provincial final examinations and Grade 12 scholarship examinations, and promotion of adult educational upgrading by offering a secondary school completion program. It also ensures availability of curriculum resources to all districts through a curriculum resource centre, assists program implementation and promotes development and implementation of modern language and multi-cultural programs in schools. Recoveries are received from students enrolled in correspondence courses and from fees for school final transcripts and General Equivalent Diploma tests. Grants are provided for Grade 12 scholarships.

(b) *Field Services*—This sub-vote provides for major financial support service and policy liaison between the ministry and school districts, and assurance that senior school district officials are fulfilling their responsibilities as set out by provincial statutes and government policies. This sub-vote also provides for assessment and improvement of school district management systems, for leadership training for senior school district officials, for review of Teacher Assessment Reports and for implementation of ministry management information systems in school districts.

(c) *Special Education*—This sub-vote provides for policy development and administration of the school districts' operating expenditures for special education programs in the public school system. This sub-vote also provides for the evaluation and assessment of existing and proposed special education programs and services to students with various learning disabilities, both in and outside the school system. In addition, this sub-vote provides for assistance to school district personnel in organizing and evaluating special education programs, in developing new and improved methods in meeting the needs of exceptional children, in operating the Jericho Hill School and a Resource Centre for the Visually Impaired, and in improving educational opportunities for Native Indian students. Contributions are provided for the support of hearing-impaired students and other special education services. Recoveries are received from the Jericho Hill cafeteria for services provided to the Justice Institute.

(d) *Teachers Services and Research*—This sub-vote provides for the evaluation of applications for teacher certificates, for certification and decertification and for administration of teacher appeal processes and exchange programs. This sub-vote also provides for a knowledge/information base in selected areas, for background and interpretive studies for ministry operations, for liaison with various external groups involved in educational research and for assistance with the application of research findings to the provincial schools system.

(e) *Schools Facilities*—This sub-vote provides for the development and management of the school districts' capital expenditure program, for facilities and equipment, and for physical facilities planning, development and standards for schools.

(f) *Contributions to School Districts*—This sub-vote provides for the provincial share of local school district operating budgets, capital debt servicing, and contracted programs such as those for severely handicapped children in containment centres. This sub-vote also provides for provincial contributions, on behalf of school districts, for fees and insurance premiums related to school fire protection and for provincially established education services in school districts.

(g) *Grants to Reduce Local School Taxes*—This sub-vote provides for grants to homeowners to reduce school taxes.

(h) *Teachers' Pension Fund*—This sub-vote provides for a provincial contribution, on behalf of all school districts, to cover the employer's statutory contribution to the Teachers' Pension Fund and the employer's portion of medical and dental expenses for all retired teachers.

(i) *Contributions and Recoveries* re *Non-residential School Property Tax*—These sub-votes provide for contributions to school districts from school property tax revenue collected by the province from non-residential property.

| Appropriations | Classification by sub-vote | Actual Expenditures |
|---:|---|---:|
| 8,879,639 | Schools Programs (net of recoveries) | 8,379,637 |
| 841,956 | Field Services (net of recoveries) | 1,073,827 |
| 5,342,388 | Special Education (net of recoveries) | 4,663,439 |
| 489,956 | Teachers Services and Research | 357,489 |
| 489,722 | Schools Facilities | 734,447 |
| 641,998,269 | Contributions to School Districts | 642,627,249 |
| 268,000,000 | Grants to Reduce Local School Taxes | 268,091,655 |
| 105,500,000 | Teachers' Pension Fund | 105,614,187 |
| 662,657,741 | Contributions *re* Non-residential School Property Tax | 662,657,741 |
| (654,791,527) | Recoveries *re* Non-residential School Property Tax | (654,791,527) |
| 1,039,408,144 | Total of vote | 1,039,408,144 |

**Vote 17** — *Continued*

| | |
|---|---|
| 999,534,707 | Estimated |
| 9,000,000 | Special Warrant No. 14 |
| 8,079,239 | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3)) |
| 22,794,198 | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3)) |
| 1,039,408,144 | |

| | | |
|---|---|---|
| Group account classification | | |
| Salaries and benefits | | 7,200,449 |
| Operating costs | | 6,217,966 |
| Asset acquisitions | | 453,449 |
| Grants and contributions | | 1,680,760,772 |
| | | 1,694,632,636 |
| Recoveries | | |
| Grants non-residential school property tax | 654,791,527 | |
| Correspondence education | 310,048 | |
| Other | 122,917 | |
| | | 655,224,492 |
| | | 1,039,408,144 |

## **Vote 18** POST-SECONDARY COLLEGES AND INSTITUTES

### *Description*

This vote provides for the ministry's management of the provincial colleges and institutes system and for the provincial operating and capital contributions required to operate these agencies. It also provides for other post-secondary programs operated through consortia and other educational agencies. Major programs and activities include:

(a) *Post-Secondary Management* — This sub-vote provides for the supervision and operation of college and institute management processes and systems including resource allocation, computerized budgeting and information systems, evaluation systems, federal-provincial cost-shared programs and training programs in industry. This sub-vote also provides for the administration and distribution of financial assistance to students through the Canada and provincial Student Loan Programs, and for the coordination of program development and delivery including long-range planning in conjunction with other ministries and government agencies. This sub-vote further provides for the coordination of expenditures by school districts and colleges for continuing and vocational education, and other programs as required. It also provides for physical facility planning and development for colleges and other post-secondary institutions.

(b) *Operating Contributions — Colleges and Institutes* — This sub-vote provides for operating and cash capital contributions to colleges, provincial institutes, educational agencies and for programs to cover all classes of expenditure required for program operation and administration, in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the British Columbia labour force to remain productive and competitive. This sub-vote also provides provincial contributions for the purchase of capital equipment and furnishings. Recoveries are received from the Ministry of Labour for apprenticeship training and from the federal government for skills growth programs.

(c) *Administrative Support Contributions* — This sub-vote provides for contributions to colleges and other educational agencies for continuing and adult education and for related programs. This includes a contribution to the Knowledge Network of the West Communications Authority. Library services for colleges are also provided for through a consortium.

(d) *Capital Debt Servicing Contributions* — This sub-vote provides provincial contributions for the payment of interest and sinking fund charges for all capital construction projects and equipment purchases for colleges and institutes. Recoveries are received from the Ministry of Labour for apprenticeship training and from the federal government for skills growth programs.

(e) *Student Financial Aid* — This sub-vote provides financial assistance to college, institute and university students. In 1984/85, grants previously provided under the British Columbia Student Assistance Program are being replaced by loans from financial institutions guaranteed by the province. This sub-vote also provides for interest payments and bad debts related to these loans.

| Appropriations | | | Actual Expenditures | |
|---|---|---|---|---|
| | Classification by sub-vote | | | |
| 4,777,175 | Post-Secondary Management | | 4,559,326 | |
| 252,732,000 | Operating Contributions — Colleges and Institutes (net of recoveries) | | 253,630,945 | |
| 852,112 | Administrative Support Contributions | | 802,112 | |
| 47,798,400 | Capital Debt Servicing Contributions (net of recoveries) | | 48,297,176 | |
| 2,500,000 | Student Financial Aid | | 1,219,424 | |
| 308,659,687 | Total of vote | | | 308,508,983 |
| | Group account classification | | | |
| | Salaries and benefits | | 2,701,664 | |
| | Operating costs | | 1,790,865 | |
| | Asset acquisitions | | 66,797 | |
| | Grants and contributions | | 321,252,094 | |
| | Other expenditures | | 244,329 | |
| | | | 326,055,749 | |
| | Recoveries | | | |
| | Ministry of Labour — Vote 46 | 12,329,848 | | |
| | Federal government | 5,216,918 | | |
| | | | 17,546,766 | |
| | | | 308,508,983 | |

**Vote 19**

## INDEPENDENT SCHOOLS

*Description*

This vote provides for partial support of British Columbia independent schools and for the supervision of their operations as required as a condition of receiving a provincial contribution. Major programs and activities include:

(a) *Independent Schools Management* — This sub-vote provides for the inspection, classification and recommendation of independent schools for provincial contributions and for the certification of teachers under the terms of the *School Support (Independent) Act*.

(b) *Contributions to Independent Schools* — This sub-vote provides for the statutory provincial contribution to all eligible independent schools.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 237,438 | Independent Schools Management | 233,111 | |
| 23,118,522 | Contributions to Independent Schools | 23,122,847 | |
| 23,355,960 | Total of vote | | 23,355,958 |
| | Group account classification | | |
| | Salaries and benefits | 86,645 | |
| | Operating costs | 146,466 | |
| | Grants and contributions | 23,122,847 | |
| | | 23,355,958 | |

## Statutory

*EDUCATION (INTERIM) FINANCE ACT* (S.B.C. 1982, chap. 2, sec. 20 (6))

The *Education (Interim) Finance Act* permits municipalities to deduct an administration fee from the non-residential school property tax that they collect on behalf of the province. Gross taxes collected are recorded as recoveries to Vote 17.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 1,261,230 | Administration Fee | | 1,261,230 |
| | Group account classification | | |
| | Other expenditures | 1,261,230 | |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 4,040 | Interest on property tax refunds | | 4,040 |
| | Group account classification | | |
| | Operating costs | 4,040 | |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

These funds are contributed by the federal government and paid out in accordance with the Canada-British Columbia Agreement On The Official Languages In Education (1984) to support the maintenance and development of minority language education and second language instruction.

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Canadian Official Languages Programs | 0 |

| Group account classification | |
|---|---|
| Salaries and benefits | 1,382 |
| Operating costs | 1,370,627 |
| Asset acquisitions | 6,762 |
| Grants and contributions | 12,074,897 |
| | 13,453,668 |
| *Less* recoveries | 13,453,668 |
| | 0 |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Funds are received under the 1969 Federal/Provincial agreement which provides for the payment by the federal government to the province of tuition fees for status Indian children enrolled in public schools. These amounts are paid out to the applicable school district.

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Status Indian Children Education | 0 |

| Group account classification | |
|---|---|
| Grants and contributions | 30,944,466 |
| *Less* recoveries | 30,944,466 |
| | 0 |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

In accordance with the 1972 Federal/Provincial agreement, the province receives tuition fees from the federal government for the education of service children residing on tax-exempt lands owned by the federal government. These amounts are paid out to the respective school districts.

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Department of National Defence Children Education | 0 |

| Group account classification | |
|---|---|
| Grants and contributions | 3,048,238 |
| *Less* recoveries | 3,048,238 |
| | 0 |

## FINANCING TRANSACTIONS

*Description*

Provincial advances are provided to school districts for rural residential property taxes collected on their behalf by the Ministry of Finance.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 69,807,000 | Advances *re* Rural Residential School Property Tax | 67,211,307 | |
| (69,807,000) | Recoveries *re* Rural Residential School Property Tax | (67,211,307) | |
| 0 | Total | | 0 |

| | |
|---|---|
| Group account classification | |
| Other expenditures | 67,211,307 |
| *Less* recoveries | 67,211,307 |
| | 0 |

# MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations | | | Actual Expenditures |
|---|---|---|---|---|---|
| | | Estimated | Other Authorizations | Total | |
| | | $ | $ | $ | $ |
| 20 | Minister's Office | 151,016 | | 151,016 | 146,711 |
| 21 | Resource Management Program | 18,381,400 | | | |
| | Supplement—Special Warrant No. 4 | | 5,500,000 | 23,881,400 | 23,095,067 |
| 22 | British Columbia Utilities Commission | 1,546,444 | | | |
| | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3)) | | 230,862 | 1,777,306 | 1,777,306 |
| 23 | Fort Nelson Indian Band Mineral Revenue Sharing Agreement | 3,500,000 | | 3,500,000 | 1,439,120 |
| | Statutory— | | | | |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 21 (1)) — Special Warrant No. 3 — Loan to Scottie Gold Mines Ltd. | | 435,000 | 435,000 | |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) — Interest on Revenue Refunds | | 200,625 | 200,625 | 200,625 |
| | *Mines Act* (S.B.C. 1980, chap. 28, sec. 15 (2)) — Mine Improvement | | 32,785 | 32,785 | 32,785 |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15., sec. 22 (1)) — net of recoveries — British Columbia Utilities Commission Hearings | | | | |
| | Financing Transactions — Energy Pricing and Taxation Agreement | | | | |
| | | 23,578,860 | 6,399,272 | 29,978,132 | 26,691,614 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 20**

### MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Energy, Mines and Petroleum Resources, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 151,016 | Total of vote | | 146,711 |
| | Group account classification | | |
| | Salaries and benefits | 138,864 | |
| | Operating costs | 7,847 | |
| | | 146,711 | |

**Vote 21**

## RESOURCE MANAGEMENT PROGRAM

### *Description*

This vote provides for ministry programs and activities including:

(a) *Executive Management*—This sub-vote provides for senior executive direction, communications, public relations and library services for the ministry.

(b) *Finance and Administration Division*—This sub-vote provides for the administration of financial and personnel management services, coordination of legislative requirements and assessment and collection of mineral, petroleum and natural gas taxes and royalties, including administration of the federal government's New Oil Reference Price Program (NORP). The sub-vote also provides for data information and office automation systems, and administrative services including property, space, vehicle, machinery and materials requirements and inventories, telecommunications and ministry publications.

(c) *Energy Resources Division*—This sub-vote provides for the formulation and implementation of provincial energy policies including the energy project review process, energy forecasts, strategic energy studies and energy surplus management. A grant is provided for the Science Council of British Columbia Engineering and Technology Awards program. Recoveries were received from the federal government in 1983/84 for the energy audit and energy conservation programs.

(d) *Mineral Resources Division*—This sub-vote provides for the development and implementation of policies and programs encouraging the discovery and development of mineral resources and the regulation of those activities. This sub-vote also provides for the administration and enforcement of provincial legislation and regulations ensuring the health and safety of workers in the mining industry, public safety and the maximum recovery of mineral resources with the minimum disturbance to the environment. Provision is also made for the maintenance of a data base on the mineral industry, for development and implementation of appropriate policies for the mineral sector and for administration of title to the mineral resources of the province. In addition, funds are provided to facilitate exploration, discovery and orderly development of provincial mineral and coal resources through geological mapping, surveys and related activities, information services and analytical laboratory support. This sub-vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the province, encourages research and technological innovation in related fields and administers grants to the mineral industry under the *Copper Industry Incentive Act*, various mine rescue/safety associations to assist in the development and training of mine rescue units and to various mining associations. Costs for some prospectors' programs were partially recovered in 1983/84 from fees and licences.

(e) *Petroleum Resources Division*—This sub-vote provides for the administration and disposition of petroleum, natural gas, and geothermal resource rights to bring maximum benefit to the province. The division supports the development of these resources, regulation of the petroleum industry to ensure safe operation, environmental protection and conservation of subsurface resources, collection of information on actual and potential petroleum resources and the results of industry operations and promotion of development in new areas.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 603,630 | Executive Management | 539,336 | |
| 4,058,193 | Finance and Administration Division | 3,844,618 | |
| 2,305,847 | Energy Resources Division | 1,746,813 | |
| 8,720,451 | Mineral Resources Division | 8,040,428 | |
| 8,193,279 | Petroleum Resources Division | 8,923,872 | |
| 23,881,400 | Total of vote | | 23,095,067 |
| 18,381,400 | Estimated | | |
| 5,500,000 | Special Warrant No. 4 | | |
| 23,881,400 | | | |
| | Group account classification | | |
| | Salaries and benefits | 10,682,840 | |
| | Operating costs | 11,811,731 | |
| | Asset acquisitions | 528,496 | |
| | Grants and contributions | 72,000 | |
| | | 23,095,067 | |

## **Vote 22** BRITISH COLUMBIA UTILITIES COMMISSION

*Description*

This vote provides for the operation of the British Columbia Utilities Commission. The commission is responsible for the regulation of all utilities and telecommunications in the province. These responsibilities include conducting public hearings into major energy project and energy use proposals. Commission costs are partially recovered from hearing proponents. The commission operates under the *Utilities Commission Act*.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 1,777,306 | Total of vote | | 1,777,306 |
| 1,546,444 | Estimated | | |
| 230,862 | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3)) | | |
| 1,777,306 | | | |
| | Group account classification | | |
| | Salaries and benefits | 1,289,404 | |
| | Operating costs | 744,362 | |
| | Asset acquisitions | 52,505 | |
| | | 2,086,271 | |
| | Recoveries | | |
| | British Columbia Utilities Commission hearings | 308,965 | |
| | | 1,777,306 | |

## **Vote 23** FORT NELSON INDIAN BAND MINERAL REVENUE SHARING AGREEMENT

*Description*

This vote provides for payments to the Fort Nelson Indian Band resulting from the production of natural gas and the disposition of natural gas interests. Payments are made in accordance with the federal-provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 3,500,000 | Total of vote | | 1,439,120 |
| | Group account classification | | |
| | Grants and contributions | 1,439,120 | |

### **Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 21 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 435,000 | Special Warrant No. 3 — Loan to Scottie Gold Mines Ltd. | 0 |

### **Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 200,625 | Interest on revenue refunds | | 200,625 |
| | Group account classification | | |
| | Operating costs | 200,625 | |

### **Statutory**

*MINES ACT* (S.B.C. 1980, chap. 28, sec. 15 (2))

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 32,785 | Mine improvement | | 32,785 |
| | Group account classification | | |
| | Operating costs | 32,785 | |

### **Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 0 | British Columbia Utilities Commission Hearings | | 0 |
| | Group account classification | | |
| | Operating costs | 244,927 | |
| | *Less* recoveries | 244,927 | |
| | | 0 | |

## FINANCING TRANSACTIONS

Provincial advances are provided to producers of conventional new oil in British Columbia in accordance with the federal government's New Oil Reference Price Program which is part of the Canada-British Columbia Energy Pricing and Taxation Agreement. These advances are fully recovered from the federal government under the terms of the agreement.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 44,209,000 | Advances *re* Energy Pricing and Taxation Agreement | 54,259,857 | |
| (44,209,000) | Recoveries *re* Energy Pricing and Taxation Agreement | (54,259,857) | |
| 0 | Total | | 0 |
| | Group account classification | | |
| | Other expenditures | 54,259,857 | |
| | *Less* recoveries | 54,259,857 | |
| | | 0 | |

# MINISTRY OF ENVIRONMENT

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations | | | Actual Expenditures |
|---|---|---|---|---|---|
| | | Estimated | Other Authorizations | Total | |
| | | $ | $ | $ | $ |
| 24 | Minister's Office | 145,194 | | 145,194 | 119,312 |
| 25 | Resource and Environmental Management | 88,866,952 | | 88,866,952 | 87,982,951 |
| 26 | Emergency Assistance | 2,530,000 | | 2,530,000 | 165,725 |
| | Statutory — | | | | |
| | *Flood Relief Act* (R.S.B.C. 1979, chap. 138, sec. 2) — Flood Costs | | 7,114,822 | 7,114,822 | 7,114,822 |
| | *Emergency Program Act* (R.S.B.C. 1979, chap. 106, sec. 16) — Purchase of Property Subject to Hazard | | 73,300 | 73,300 | 73,300 |
| | *Environment Management Act* (S.B.C. 1981, chap. 14, sec. 6(1)) — Byrne Disaster | | 4,858 | 4,858 | 4,858 |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 15 (1)) — Extinguishment of Debt | | 3,267 | 3,267 | 3,267 |
| | *Financial Administration Act* (S.B.C. 1981, chap 15, sec. 22 (1)) — net of recoveries | | | | |
| | —Joint Emergency Planning Project | | | | |
| | —Ambient Air Monitoring | | | | |
| | —Federal-Provincial Mapping Projects | | | | |
| | —Municipal Base Mapping | | | | |
| | —Environmental Lab — Analytical Tests | | | | |
| | —Canadian Wildlife Federation Funding Program | | | | |
| | —Pesticide Control Study Kits | | | | |
| | | 91,542,146 | 7,196,247 | 98,738,393 | 95,464,235 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 24**

### MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Environment, including the salaries and expenses of the staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 145,194 | Total of vote | | 119,312 |
| | Group account classification | | |
| | Salaries and benefits | 105,834 | |
| | Operating costs | 7,163 | |
| | Asset acquisitions | 6,315 | |
| | | 119,312 | |

**Vote 25**

## RESOURCE AND ENVIRONMENTAL MANAGEMENT

*Description*

This vote provides for the ministry's resource and environmental management programs including:

(a) *General Administration*—This sub-vote provides for executive direction and coordination for central ministry services including information, personnel, finance, systems, space, laboratory, conservation, communications, planning, environmental assessment, inventory and general administration. A grant is provided to the Greater Vancouver Regional District for monitoring air quality. Recoveries are received from other divisions in the ministry for the use of conservation officer and laboratory services.

(b) *Air Management*—This sub-vote provides for a clean and healthy atmospheric environment by setting air quality standards, by collecting and disseminating information related to the atmosphere and by assisting the waste management program in emissions monitoring.

(c) *Fisheries Management*—This sub-vote provides for the maximum economic, cultural, recreational and scientific benefits of freshwater fisheries by maintaining and enhancing all native and desirable introduced species of fish at optimum levels of distribution, abundance and health. Integral elements of the fisheries management program include population assessment and inventory, habitat protection and enhancement, fish culture, research, regulations, and public information and participation. Grants are available for joint fisheries studies with Malaspina College. Funds expended on fisheries project agreements with the British Columbia Hydro and Power Authority are fully recovered. Pertinent legislation includes the *Fisheries Act (Canada)* and the *Wildlife Act*.

(d) *Marine Resources*—This sub-vote provides for the management of oyster culture and seaweed resources and the licensing, inspection and enforcement of the processing-buying sector of the commercial fishing industry under the provincial *Fisheries Act* and the *Fish Inspection Act*. Principal objectives are to provide extension services, regulate the developing mariculture industry and fish processing sector and to represent provincial positions on international fisheries negotiations for maximum social and economic benefits to British Columbia. Grants are provided to shellfish leaseholders.

(e) *Pesticide Control*—This sub-vote provides for the administration of the *Pesticide Control Act* including advice, coordination, implementation, information and development of policies and procedures of related pesticide programs to ensure their prudent use.

(f) *Waste Management*—This sub-vote provides for protection of the environment and conservation of resources through administration of the *Waste Management Act*, the *Litter Act* and programs to recover and utilize waste materials.

(g) *Water Management*—This sub-vote provides for water licensing, regulation of water utilities, dam safety, snow surveys, flood forecasting, floodplain development control, dyke construction, dyke inspection, resource inventory and water quality protection. Pertinent legislation includes the *Water Act, Water Utility Act, Utilities Commission Act, Dykes Maintenance Act, Public Works Agreement Act* and the *Land Title Act*. Funds expended on the Fraser River flood damage prevention program are recovered from the federal government. Funds expended on both the Canada-British Columbia hydrometric program and the Revelstoke water licence program are recovered by agreement from the British Columbia Hydro and Power Authority.

(h) *Wildlife Management*—This sub-vote provides for the maintenance, diversity and viability of species representative of the province so as to ensure that, within the constraints of land capability and biological limits of each species, wildlife is available in sufficient abundance to meet the social, recreational, ecological and economic needs of society. This sub-vote also provides for administration of the *Wildlife Act*. A grant is provided to meet commitments under the *Creston Valley Wildlife Act*. Funds expended on the wildlife project agreements with the British Columbia Hydro and Power Authority are fully recovered from the Authority.

(i) *Surveys and Resource Mapping*—This sub-vote provides for aerial photographs, control surveys, primary base mapping and program coordination services. It also provides for resource mapping and interpretation for environmental resource management. Costs are recovered from shared-cost mapping contracts with municipal governments.

(j) *Provincial Emergency Program*—This sub-vote provides for the costs of the provincial emergency program which is responsible for developing throughout British Columbia the capability and plans to cope and deal with disaster and emergency situations with minimal disruption of essential services. Grants are provided to municipalities for emergency planning under the conditions of the *Emergency Program Act*.

| Appropriations | | Actual Expenditures | |
|---:|---|---:|---:|
| | Classification by sub-vote | | |
| 22,740,799 | General Administration (net recoveries) | 21,705,052 | |
| 3,094,216 | Air Management | 3,166,718 | |
| 11,579,016 | Fisheries Management (net of recoveries) | 11,566,021 | |
| 1,187,328 | Marine Resources | 1,148,931 | |
| 586,400 | Pesticide Control | 599,158 | |
| 8,986,306 | Waste Management | 8,943,631 | |
| 24,124,085 | Water Management (net of recoveries) | 23,235,880 | |
| 7,281,509 | Wildlife Management (net of recoveries) | 7,632,724 | |
| 7,541,082 | Surveys and Resource Mapping (net of recoveries) | 8,305,396 | |
| 1,746,211 | Provincial Emergency Program | 1,679,440 | |
| 88,866,952 | Total of vote | | 87,982,951 |

**Vote 25** — *Continued*

| | | |
|---|---|---|
| Group account classification | | |
| Salaries and benefits | | 47,791,114 |
| Operating costs | | 28,797,412 |
| Asset acquisitions | | 11,324,552 |
| Grants and contributions | | 1,121,504 |
| Other expenditures | | 800 |
| | | 89,035,382 |
| Recoveries | | |
| British Columbia Hydro and Power Authority | 893,115 | |
| Municipalities | 159,316 | |
| | | 1,052,431 |
| | | 87,982,951 |

**Vote 26**

## EMERGENCY ASSISTANCE

*Description*

This vote provides for emergency expenditures to respond to emergencies and natural disasters.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 2,530,000 | Total of vote | | 165,725 |
| | Group account classification | | |
| | Salaries and benefits | 14,995 | |
| | Operating costs | 116,696 | |
| | Grants and contributions | 34,034 | |
| | | 165,725 | |

### Statutory

*FLOOD RELIEF ACT* (R.S.B.C. 1979, chap. 138, sec. 2)

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| | Classification | | |
| 7,112,135 | Southwest Region | 7,112,135 | |
| 2,687 | Lions Bay Flood | 2,687 | |
| 7,114,822 | Total expenditure | | 7,114,822 |
| | Group account classification | | |
| | Salaries and benefits | 130,207 | |
| | Operating costs | 5,078,543 | |
| | Asset acquisitions | 490 | |
| | Grants and contributions | 1,905,582 | |
| | | 7,114,822 | |

### Statutory

*EMERGENCY PROGRAM ACT* (R.S.B.C. 1979, chap. 106, sec. 16)

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 73,300 | Purchase of property subject to hazard | | 73,300 |
| | Group account classification | | |
| | Salaries and benefits | 2,889 | |
| | Operating costs | 39,146 | |
| | Asset acquisitions | 31,265 | |
| | | 73,300 | |

### Statutory

*ENVIRONMENT MANAGEMENT ACT* (S.B.C. 1981, chap. 14, sec. 6 (1))

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 4,858 | Byrne Disaster | | 4,858 |
| | Group account classification | | |
| | Salaries and benefits | 1,142 | |
| | Operating costs | 3,716 | |
| | | 4,858 | |

### Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 15 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 3,267 | Extinguishment of debt | 3,267 |

| Group account classification | |
|---|---|
| Other expenditures | 3,267 |

### Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Joint Emergency Planning Project | 0 |

| Group account classification | |
|---|---|
| Operating costs | 66,102 |
| *Less* recoveries | 66,102 |
| | 0 |

### Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Ambient Air Monitoring | 0 |

| Group account classification | |
|---|---|
| Operating costs | 25,065 |
| Asset acquisitions | 53,298 |
| | 78,363 |
| *Less* recoveries | 78,363 |
| | 0 |

### Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Federal-Provincial Mapping Projects | 0 |

| Group account classification | |
|---|---|
| Operating costs | 67,315 |
| *Less* recoveries | 67,315 |
| | 0 |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Municipal Base Mapping | 0 |

| Group account classification | | |
|---|---|---|
| Operating costs | 37,501 | |
| *Less* recoveries | 37,501 | |
| | 0 | |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Environmental Lab-Analytical Tests | 0 |

| Group account classification | | |
|---|---|---|
| Operating costs | 59,675 | |
| *Less* recoveries | 59,675 | |
| | 0 | |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Canadian Wildlife Federation Funding Program | 0 |

| Group account classification | | |
|---|---|---|
| Operating costs | 3,000 | |
| *Less* recoveries | 3,000 | |
| | 0 | |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Pesticide Control Study Kit | 0 |

| Group account classification | | |
|---|---|---|
| Operating costs | 21,008 | |
| *Less* recoveries | 21,008 | |
| | 0 | |

# MINISTRY OF FINANCE

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations | | | Actual Expenditures |
|---|---|---|---|---|---|
| | | Estimated | Other Authorizations | Total | |
| | | $ | $ | $ | $ |
| 27 | Minister's Office | 185,567 | | 185,567 | 177,182 |
| 28 | Government Financial Support | 57,619,011 | | 57,619,011 | 56,564,374 |
| 29 | Provincial Capital Commission | 256,500 | | 256,500 | 256,500 |
| 30 | Compensation Stabilization Program | 798,725 | | 798,725 | 623,245 |
| | Statutory — | | | | |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 53 (f)) — Issue Costs | | 444,634 | 444,634 | 444,634 |
| | *Unclaimed Money Act* (R.S.B.C. 1979, chap. 418, sec. 4) — Payment of Claims | | 3,834 | 3,834 | 3,834 |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) — Interest on Revenue Refunds | | 1,110,472 | 1,110,472 | 1,110,472 |
| | *Resource Investment Corporation Act* (R.S.B.C. 1979, chap. 366, part 5, sec. 17) — Donation of Shares | | 617 | 617 | 617 |
| | Financing Transactions — | | | | |
| | British Columbia Transit (Gasoline Tax) Levy | | | | |
| | Interest on Trusts and Deposits | | | | |
| | *Land Tax Deferment Act* | | | | |
| | Rural Area Property Taxes | | | | |
| | | 58,859,803 | 1,559,557 | 60,419,360 | 59,180,858 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 27**

### MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Finance, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 185,567 | Total of vote | | 177,182 |
| | Group account classification | | |
| | Salaries and benefits | 162,632 | |
| | Operating costs | 8,278 | |
| | Asset acquisitions | 6,272 | |
| | | 177,182 | |

**Vote 28**

## GOVERNMENT FINANCIAL SUPPORT

*Description*

This vote provides for central financial and administrative services for all ministries and for fiscal, budgetary and financial administration policy development and implementation, including:

(a) *Treasury Board Staff*—This sub-vote provides for analysis and advice on economic, fiscal and budgetary issues.

(b) *Revenue Operations*—This sub-vote provides for administration of taxation statutes which are the responsibility of the Ministry of Finance, for administration of the *Land Tax Deferment Act* and the *Home Owner Grant Act* as they relate to the non-municipal areas of the province and for administration of advances to local governments. Grants are provided to natural gas producers to partially offset federal income taxes and to municipalities annexing unincorporated areas.

(c) *Assessment Services*—This sub-vote provides for a provincial contribution toward the operations of the British Columbia Assessment Authority and for courts of revision and assessment appeal board operations which provide taxpayers with a means to obtain fair and equitable property tax assessments.

(d) *Purchasing Commission*—This sub-vote provides for the management of the purchasing requirements of ministries and other government agencies including the storage of inventory, disposal of surplus materials and the repair and maintenance of business machines. Costs incurred in the disposal of surplus materials and in the sale of merchandise are recovered from ministries and certain Crown corporations.

(e) *Government Agencies*—This sub-vote provides for public access to and augments government services in several locations throughout the province. Recoveries are received from other ministries and government entities for services provided by government agencies.

(f) *Provincial Treasury*—This sub-vote provides for management of the financial assets and liabilities of the government and certain Crown corporations and agencies and for the management of trust funds and deposits. Recoveries of expenditures incurred in the funds management and fiscal agent services provided to government, to government corporations and agencies and to special, trust and other funds are credited to this sub-vote.

(g) *Office of the Comptroller General*—This sub-vote provides for the auditing, payment, recording and reporting of government accounts and trust funds, for development and implementation of financial administration policies and procedures and for evaluation of accounting and financial management systems throughout government.

(h) *Ministry Support*—This sub-vote provides for executive, financial, administrative, personnel and information services support to ministry operations, provides for data entry services for other divisions of the Ministry of Finance and other ministries and provides for grants under the suggestion awards program. Costs of systems and data entry services are partially recovered from other divisions of the Ministry of Finance, other ministries and certain Crown corporations.

| Appropriations | | | Actual Expenditures | |
|---|---|---|---|---|
| | Classification by sub-vote | | | |
| 3,490,855 | Treasury Board Staff | | 3,101,947 | |
| 13,801,476 | Revenue Operations | | 14,106,852 | |
| 9,549,408 | Assessment Services | | 9,310,911 | |
| 2,689,483 | Purchasing Commission (net of recoveries) | | 3,012,205 | |
| 11,689,521 | Government Agencies (net of recoveries) | | 11,327,356 | |
| 10 | Provincial Treasury (net of recoveries) | | 0 | |
| 9,202,507 | Office of the Comptroller General | | 9,005,011 | |
| 7,195,751 | Ministry Support (net of recoveries) | | 6,700,092 | |
| 57,619,011 | Total of vote | | | 56,564,374 |
| | Group account classification | | | |
| | Salaries and benefits | | 31,896,227 | |
| | Operating costs | | 21,957,673 | |
| | Asset acquisitions | | 937,090 | |
| | Grants and contributions | | 8,333,525 | |
| | Other expenditures | | 90,880,156[1] | |
| | | | 154,004,671 | |
| | Recoveries | | | |
| | Funds management and fiscal agent fees | 5,436,729 | | |
| | Off lending *re* interest | 89,126,287[1] | | |
| | Purchasing Commission | 784,848 | | |
| | Purchasing Commission — other ministries | 2,048,061 | | |
| | Other | 44,372 | | |
| | | | 97,440,297 | |
| | | | 56,564,374 | |

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[1] These amounts include $89,126,287 interest paid on Fiscal Agency loans and subsequently recovered from the Crown corporations on whose behalf the borrowings were made.

## **Vote 29** PROVINCIAL CAPITAL COMMISSION

*Description*

This vote provides a provincial contribution toward the operation of the Provincial Capital Commission. The commission is responsible for preserving, upgrading and planning amenities for and within the capital district.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 256,500 | Total of vote | | 256,500 |
| | Group account classification | | |
| | Grants and contributions | 256,500 | |

## **Vote 30** COMPENSATION STABILIZATION PROGRAM

*Description*

This vote provides for the administration of the Compensation Stabilization Commission which interprets and administers guidelines and regulations issued under the *Compensation Stabilization Act* and makes orders under section 3 (1) of the *Public Sector Restraint Act*.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 798,725 | Total of vote | | 623,245 |
| | Group account classification | | |
| | Salaries and benefits | 232,034 | |
| | Operating costs | 383,577 | |
| | Asset acquisitions | 7,634 | |
| | | 623,245 | |

## **Statutory**

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 53 (f))

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 444,634 | Issue costs | | 444,634 |
| | Group account classification | | |
| | Operating costs | 415,283 | |
| | Other expenditures | 29,351 | |
| | | 444,634 | |

## **Statutory**

*UNCLAIMED MONEY ACT* (R.S.B.C. 1979, chap. 418, sec. 4)

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 3,834 | Payment of claims | | 3,834 |
| | Group account classification | | |
| | Other expenditures | 3,834 | |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 1,110,472 | Interest on revenue refunds | | 1,110,472 |
| | Group account classification | | |
| | Operating costs | 1,110,472 | |

## Statutory

*RESOURCE INVESTMENT CORPORATION ACT* (R.S.B.C. 1979, chap. 366, part 5, sec. 17)

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 617 | Donation of shares | | 617 |
| | Group account classification | | |
| | Grants and contributions | 617 | |

## FINANCING TRANSACTIONS

### *Description*

Provincial advances are paid to local transit authorities in respect of the British Columbia Transit (Gasoline Tax) levy collected on their behalf by the Ministry of Finance.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 15,400,000 | Advances *re* British Columbia Transit (Gasoline Tax) Levy | 15,535,240 | |
| (15,400,000) | Recoveries *re* British Columbia Transit (Gasoline Tax) Levy | (15,535,240) | |
| 0 | Total | | 0 |
| | Group account classification | | |
| | Other expenditures | 15,535,240 | |
| | *Less* recoveries | 15,535,240 | |
| | | 0 | |

## FINANCING TRANSACTIONS

### *Description*

Annual interest payments are credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration of the province, on the basis of earnings received from the investment of these funds.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 76,240,000 | Advances *re* Interest on Trusts and Deposits | 210,836,973 | |
| (76,240,000) | Recoveries *re* Interest on Trusts and Deposits | (210,836,973) | |
| 0 | Total | | 0 |
| | Group account classification | | |
| | Other expenditures | 210,836,973 | |
| | *Less* recoveries | 210,836,973 | |
| | | 0 | |

## FINANCING TRANSACTIONS

*Description*

Local governments are reimbursed by the province for the property taxes of seniors and other qualified property owners which are deferred under this Act. The property owner or the estate is required to repay to the Ministry of Finance deferred taxes together with interest compounded annually at the termination of the agreement.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 3,100,000 | Advances *re Land Tax Deferment Act* | 2,622,387 | |
| (3,100,000) | Recoveries *re Land Tax Deferment Act* | (2,622,387) | |
| 0 | Total | | 0 |
| | Group account classification | | |
| | Other expenditures | 2,622,387 | |
| | *Less* recoveries | 2,622,387 | |
| | | 0 | |

## FINANCING TRANSACTIONS

*Description*

Provincial advances are paid to local governments and entities in rural areas in respect of local taxes and levies collected on their behalf by the Ministry of Finance.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 59,062,000 | Advances *re* Rural Area Property Taxes | 55,187,907 | |
| (59,062,000) | Recoveries *re* Rural Area Property Taxes | (55,187,907) | |
| 0 | Total | | 0 |
| | Group account classification | | |
| | Other expenditures | 55,187,907 | |
| | *Less* recoveries | 55,187,907 | |
| | | 0 | |

# MINISTRY OF FORESTS

## Summary of Expenditure by Appropriation

| | | Total Appropriations | | | |
|---|---|---|---|---|---|
| Vote No. | Description | Estimated | Other Authorizations | Total | Actual Expenditures |
| | | $ | $ | $ | $ |
| 31 | Minister's Office | 155,718 | | 155,718 | 155,142 |
| 32 | Forest and Range Management | 206,096,703 | | | |
| | Supplement— | | | | |
| | Special Warrant No. 6 | | 6,500,000 | | |
| | Special Warrant No. 7 | | 5,000,000 | 217,596,703 | 217,061,751 |
| 33 | Fire Suppression Program | 46,000,000 | | 46,000,000 | 37,592,291 |
| | Statutory — | | | | |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries | | | | |
| | —British Columbia Railway — Tacheeda Lake | | | | |
| | —Intensive Forest Management Subsidiary Agreement | | | | |
| | —Biomass Project | | | | |
| | —Yukon Territory Fire Suppression | | | | |
| | —Lightning Locator System | | | | |
| | —Lorax School | | | | |
| | | 252,252,421 | 11,500,000 | 263,752,421 | 254,809,184 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 31**

### MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Forests, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 155,718 | Total of vote | | 155,142 |
| | Group account classification | | |
| | Salaries and benefits | 149,771 | |
| | Operating costs | 5,371 | |
| | | 155,142 | |

**Vote 32**

## FOREST AND RANGE MANAGEMENT

*Description*

This vote provides for all forest, range and recreation programs of the ministry (except fire suppression) and for all management, finance and administration services, including *ex gratia* payments related to this vote. The functions related to these programs and services are performed at provincial, regional and district levels and include:

(a) *Management Program*—This sub-vote provides for senior executive direction in the ministry. At headquarters, this includes strategic studies to support the development and evaluation of policy objectives and plans, and the dissemination of information concerning ministry activities. Direction and control of the application of approved forest and range policies and programs are provided for at the regional level and supervision and control of implementation occur at the district level.

(b) *Finance and Administration Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to all general administration matters, grants and support services throughout the ministry, overall monitoring and functional direction of the ministry's financial, human and physical resources, data processing and administrative services and arrangements for accommodation, equipment and its maintenance. More detailed coordination and monitoring of these activities occur at the regional and district levels. Grants are provided to help support forest product and forestry research, the British Columbia Debris Control Board and other activities which promote the forest industry. Costs are recovered from other ministry programs for the use of vehicles, machinery and other equipment supplied centrally.

(c) *Harvesting Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the inventory, planning, valuation, sale and disposal of Crown provincial timber and wood resources, and overall monitoring and functional direction of provincial wood supplies. Coordination and monitoring of these activities occur at the regional level and field activities take place at the district level. Recoveries were received in 1983/84 for costs associated with the salvage of merchantable timber, debris disposal and access relocations from pondage areas on behalf of the British Columbia Hydro and Power Authority.

(d) *Silviculture Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the reforestation, care and enhancement of Crown provincial forests, overall monitoring and functional direction of provincial silvicultural activities, and the provision of tree seeds and seedlings required for provincial reforestation projects. Coordination and monitoring of these projects take place at the regional level while more detailed field activities occur at the district level. These projects and activities include cooperative services with the Ministry of Attorney General and the federal Penitentiary Service.

(e) *Research Program*—At headquarters, this sub-vote provides for advice, policies and procedures for the services pertaining to silviculture and harvesting research, for care and enhancement of Crown provincial forests and for overall monitoring and functional direction over provincial silviculture and harvesting research activities. Coordination, monitoring and field activities take place at the regional level while more detailed field activities occur at the district level. Joint ventures and/or research contracts are carried out with other ministries and educational institutions involving mutual research needs. Costs of joint research projects are recovered from other ministries.

(f) *Forest Protection Program*—At headquarters, this sub-vote provides for advice, policies, procedures and research services pertaining to fire and pest management activities which reduce wood losses and protect public and environmental values. The coordination and monitoring of these activities occur at the regional level, while the provision of most protection services occurs at the district level.

(g) *Range Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to rehabilitation, care and enhancement of Crown provincial range lands, and overall monitoring and functional direction of ministry range management activities. The regional offices provide for coordination and monitoring of all range management activities on Crown provincial range lands, while district offices provide for ongoing planning, direction, and control of the use of Crown provincial range lands.

(h) *Recreation Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the protection of recreation and aesthetic values of Crown provincial forest and range lands outside parks and overall monitoring and functional direction of ministry recreation management activities. The regional offices provide for coordination and monitoring of recreation activities in the forest regions while the district offices provide for the establishment and maintenance of recreation site facilities and trails on Crown provincial lands.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 12,079,122 | Management Program | 11,904,500 | |
| 53,683,413 | Finance and Administration Program (net of recoveries) | 53,321,807 | |
| 57,716,521 | Harvesting Program (net of recoveries) | 58,448,096 | |
| 57,247,537 | Silviculture Program | 56,776,874 | |
| 7,545,693 | Research Program (net of recoveries) | 8,508,305 | |
| 20,969,571 | Forest Protection Program | 19,679,326 | |
| 4,714,678 | Range Program | 4,475,487 | |
| 3,640,168 | Recreation Program | 3,947,356 | |
| 217,596,703 | Total of vote | | 217,061,751 |

**Vote 32** — *Continued*

| | |
|---|---|
| 206,096,703 | Estimated |
| 6,500,000 | Special Warrant No. 6 |
| 5,000,000 | Special Warrant No. 7 |
| 217,596,703 | |

| | | |
|---|---|---|
| Group account classification | | |
| Salaries and benefits | | 116,241,243 |
| Operating costs | | 89,219,021 |
| Asset acquisitions | | 9,797,772 |
| Grants and contributions | | 1,955,000 |
| Other expenditures | | 7,695 |
| | | 217,220,731 |
| Recoveries | | |
| Federal government | 90,613 | |
| Other ministries | 68,367 | |
| | | 158,980 |
| | | 217,061,751 |

**Vote 33**

## FIRE SUPPRESSION PROGRAM

*Description*

This vote provides for the costs of fighting and extinguishing forest and range fires as required by the *Forest Act*, including *ex gratia* payments related to this program.

| Appropriations | | Actual Expenditures | |
|---:|---|---:|---:|
| | Classification by sub-vote | | |
| 22,228,645 | Direct Fire Fighting Expenditures | 14,898,834 | |
| 18,656,507 | Fire Suppression Flying | 18,207,435 | |
| 2,155,713 | Fire Equipment | 1,099,134 | |
| 2,415,314 | Fire Standby and Overtime | 3,238,802 | |
| 409,672 | Suppression Techniques and Safety Training | 62,720 | |
| 134,149 | Fire Site Rehabilitation | 85,366 | |
| 46,000,000 | Total of vote | | 37,592,291 |
| | Group account classification | | |
| | Salaries and benefits | 4,558,504 | |
| | Operating costs | 31,813,500 | |
| | Asset acquisitions | 1,220,287 | |
| | | 37,592,291 | |

### Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures | |
|---:|---|---:|---:|
| 0 | British Columbia Railway—Tacheeda Lake | | 0 |
| | Group account classification | | |
| | Operating costs | 6,125 | |
| | *Less* recoveries | 6,125 | |
| | | 0 | |

### Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures | |
|---:|---|---:|---:|
| 0 | Intensive Forest Management Subsidiary Agreement | | 0 |
| | Group account classification | | |
| | Salaries and benefits | 60,740 | |
| | Operating costs | 5,377,963 | |
| | Asset acquisitions | 61,287 | |
| | Other expenditures | 10 | |
| | | 5,500,000 | |
| | *Less* recoveries—Federal government | 5,500,000 | |
| | | 0 | |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Biomass Project | 0 |

| Group account classification | |
|---|---|
| Operating costs | 52,713 |
| *Less* recoveries | 52,713 |
| | 0 |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Yukon Territory Fire Suppression | 0 |

| Group account classification | |
|---|---|
| Operating costs | 436,244 |
| *Less* recoveries | 436,244 |
| | 0 |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Lightning Locator System | 0 |

| Group account classification | |
|---|---|
| Operating costs | 756 |
| *Less* recoveries | 756 |
| | 0 |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Lorax School | 0 |

| Group account classification | |
|---|---|
| Operating costs | 17,500 |
| *Less* recoveries | 17,500 |
| | 0 |

# MINISTRY OF HEALTH

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations | | | Actual Expenditures |
|---|---|---|---|---|---|
| | | Estimated | Other Authorizations | Total | |
| | | $ | $ | $ | $ |
| 34 | Minister's Office | 199,325 | | 199,325 | 181,470 |
| 35 | Management Operations | 65,735,518 | | 65,735,518 | 64,588,266 |
| 36 | Medical Services Commission | 539,126,634 | | | |
| | Statutory — *Medical Services Act* (R.S.B.C. 1979, chap. 255, sec. 12) | | 23,427,555 | 562,554,189 | 562,554,189 |
| 37 | Preventive and Community Health Care Services | 187,672,739 | | 187,672,739 | 184,191,892 |
| 38 | Institutional Services | 1,746,349,580 | | 1,746,349,580 | 1,745,991,259 |
| | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries | | | | |
| | —Veterans Hospital Agreement | | 78,962 | 78,962 | 78,962 |
| | —Out-of-Province Hospital Insurance Reciprocal Agreements | | | | |
| | —Parasitology Consulting | | | | |
| | —Richmond Health Services | | | | |
| | | 2,539,083,796 | 23,506,517 | 2,562,590,313 | 2,557,586,038 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

### **Vote 34** MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Health, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 199,325 | Total of vote | | 181,470 |
| | Group account classification | | |
| | Salaries and benefits | 177,543 | |
| | Operating costs | 3,927 | |
| | | 181,470 | |

**Vote 35**

## MANAGEMENT OPERATIONS

*Description*

This vote provides for the ministry's administration and support services including:

(a) *Central Administration*—This sub-vote provides for the overall development, direction and coordination of policy for the ministry and includes the deputy minister's office, personnel, financial services, information services, policy, planning and legislation, internal audit and management information services.

(b) *Support Services*—This sub-vote provides for the central supply of various goods and services to the ministry and outside facilities and agencies. This includes supplies and services, computer and consulting and building occupancy costs. Recoveries are received from the sale of supplies and services within the ministry and to other ministries and outside agencies.

(c) *Special Care Services Contributions*—This sub-vote provides for contributions to support various societies and other public bodies providing health-related services which complement ministry programs. These services include diagnostic, treatment and preventive programs.

| Appropriations | | | Actual Expenditures | |
|---|---|---|---|---|
| | | Classification by sub-vote | | |
| 11,706,947 | | Central Administration | | 10,840,916 |
| | 1,344,136 | —Ministry Executive | 989,996 | |
| | 355,156 | —Information Services | 325,629 | |
| | 3,022,135 | —Personnel | 3,136,555 | |
| | 4,797,459 | —Financial Services | 4,563,975 | |
| | 1,415,093 | —Policy, Planning and Legislation | 1,071,459 | |
| | 772,968 | —Management Information Services | 753,302 | |
| 49,173,517 | | Support Services (net of recoveries) | | 48,826,360 |
| | 9,573,891 | —Supply and Services | 10,368,063 | |
| | 5,294,312 | —Computer and Consulting | 5,169,980 | |
| | 34,305,314 | —Building Occupancy Charges | 33,288,317 | |
| 4,855,054 | | Special Care Services Contributions | | 4,920,990 |
| 65,735,518 | | Total of vote | | 64,588,266 |

| Group account classification | | |
|---|---|---|
| Salaries and benefits | | 16,022,489 |
| Operating costs | | 46,204,034 |
| Asset acquisitions | | 1,183,814 |
| Grants and contributions | | 4,840,165 |
| Other expenditures | | 134,880 |
| | | 68,385,382 |
| Recoveries | | |
| Other ministries | 2,692,628 | |
| Supplies and services | 1,104,488 | |
| | | 3,797,116 |
| | | 64,588,266 |

## **Vote 36** MEDICAL SERVICES COMMISSION

### *Description*

This vote provides for the payment of insured services and the development and administration of policies and programs under the Medical Services Plan including:

(a) *Administration*—This sub-vote provides for the administration of the Medical Services Plan. Services include registration of subscribers, billing and processing of premiums, auditing claims for benefits and preparation for negotiation of contracts with practitioners.

(b) *Medical Services Plan*—This sub-vote provides funds for Medical Services Plan expenditures in excess of Medical Services Plan premium revenue. Medical Services Plan premiums are paid directly to the Medical Services Plan and are not recorded as provincial revenue or as a recovery to this vote. Total Medical Services Plan expenditure is expected to be $849,631,622 in 1984/85. This expenditure will be offset by estimated premium revenue of $336,889,900 for a net expenditure of $512,741,722. In 1983/84 Medical Services Plan expenditure was estimated to be $818,024,713 and was offset by estimated premium revenue of $313,555,972 for a net expenditure of $504,468,741. Expenditures of the plan include payment to physicians, dental surgeons, other practitioners and laboratories on a fee-for-service basis according to a schedule of fees approved by the Commission. Some practitioners are reimbursed on a salaried or sessional basis. The plan also funds disability insurance and partial education expenses for medical practitioners as required under the negotiated contractual agreement with the British Columbia Medical Association.

| Appropriations | | | | Actual Expenditures |
|---|---|---|---|---|
| | | Classification by sub-vote | | |
| 26,384,912 | | Administration | | 25,378,115 |
| 536,169,277 | | Medical Services Plan | | 537,176,074 |
| | 488,309,455 | —Fee for Service | 490,407,360 | |
| | 43,208,113 | —Salaried and Sessional Payments | 41,918,756 | |
| | 4,651,709 | —Disability Insurance and Education Fund | 4,849,958 | |
| 562,554,189 | | Total of vote | | 562,554,189 |
| 539,126,634 | Estimated | | | |
| 23,427,555 | Statutory—*Medical Services Act* (R.S.B.C. 1979, chap. 255, sec. 12) | | | |
| 562,554,189 | | | | |

| Group account classification | |
|---|---|
| Salaries and benefits | 12,998,993 |
| Operating costs | 11,046,160 |
| Asset acquisitions | 1,308,187 |
| Grants and contributions | 537,200,849 |
| | 562,554,189 |

**Vote 37** PREVENTIVE AND COMMUNITY HEALTH CARE SERVICES

*Description*

This vote provides for the service delivery, program management and policy development for preventive and community care programs including:

(a) *Preventive Services* — This sub-vote provides for public health nursing, public health inspection, health education, speech and hearing, nutrition, dental program, epidemiology and medical health officers. It also provides for contributions to municipalities for the delivery of certain preventive programs and to agencies providing health promotion programs.

(b) *Vancouver Bureau* — This sub-vote provides for a variety of services grouped together for administrative purposes and includes tuberculosis and venereal disease control, provincial laboratory, pharmacy, kidney dialysis services and occupational health. Contributions are provided to agencies which assist in the prevention of sexually transmitted diseases.

(c) *Vital Statistics* — This sub-vote provides for the registration and certification of births, marriages, divorces, deaths, changes of names as well as other registration and statistical services.

(d) *Forensic Psychiatric Services* — This sub-vote provides for the operation and management of forensic psychiatric services to the courts and justice agencies in the province on an in-patient, out-patient and consultative basis. These agencies and programs include the Maples Adolescent Treatment Centre, the Forensic Psychiatric Institute, Vancouver and Victoria clinics and juvenile services to the courts. Contributions are provided to patients for work performed in rehabilitation programs.

(e) *Alcohol and Drug* — This sub-vote provides for the management, operation and support services of the alcohol and drug program. Included are detoxification centres, out-patient clinics. Contributions are also provided to agencies which operate detoxification centres, out-patient clinics and residential treatment centres.

(f) *Mental Health* — This sub-vote provides for the program management of mental health services, the operation of mental health centres, the boarding home program, Burnaby psychiatric services and Riverview Hospital. Contributions are provided to support agencies supplying mental health-related services and to Greater Vancouver Mental Health Services which provides an extension of the ministry's programs. Contributions are also provided to patients for work-related rehabilitation programs.

| Appropriations | | Classification by sub-vote | Actual Expenditures | |
|---|---|---|---|---|
| 46,195,094 | | Preventive Services | | 44,011,756 |
| | 3,221,833 | —Program Management | 3,047,238 | |
| | 9,575,768 | —Medical Health Officers and Staff | 8,897,696 | |
| | 14,384,484 | —Public Health Nursing | 14,176,021 | |
| | 3,229,318 | —Public Health Inspection | 3,031,910 | |
| | 155,613 | —Health Education | 69,377 | |
| | 3,559,274 | —Speech and Hearing | 3,816,598 | |
| | 494,835 | —Nutrition | 428,610 | |
| | 1,200,577 | —Dental Program | 968,650 | |
| | 2,496,086 | —Epidemiology | 2,486,281 | |
| | 7,877,306 | —Contributions to Municipalities for Preventive Programs | 7,089,375 | |
| 14,963,682 | | Vancouver Bureau | | 15,671,457 |
| | 661,761 | —Program Management | 735,356 | |
| | 5,341,284 | —Provincial Laboratory | 5,379,331 | |
| | 876,395 | —VD Control | 819,758 | |
| | 3,275,857 | —Medical Supply — Kidney Dialysis | 3,726,397 | |
| | 3,530,891 | —TB Control | 3,822,830 | |
| | 1,277,494 | —Occupational Health | 1,187,785 | |
| 2,645,599 | | Vital Statistics | | 2,505,638 |
| 16,329,170 | | Forensic Psychiatric Services | | 14,797,320 |
| | 617,679 | —Program Management | 568,560 | |
| | 7,600,653 | —Maples Adolescent Treatment Centre | 6,262,950 | |
| | 6,348,947 | —Forensic Psychiatric Institute | 6,593,280 | |
| | 733,726 | —Vancouver Clinic | 543,715 | |
| | 262,593 | —Victoria Clinic | 106,213 | |
| | 765,572 | —Juvenile Services to Courts | 722,602 | |
| 18,740,812 | | Alcohol and Drug | | 18,688,077 |
| | 2,076,133 | —Program Management | 2,150,732 | |
| | 4,396,346 | —Outpatient Clinics | 4,168,436 | |
| | 3,358,782 | —Detoxification Centres | 3,375,262 | |
| | 8,909,551 | —Contributions to Funded Agencies | 8,993,647 | |

**Vote 37** — *Continued*

| | | | | |
|---|---|---|---|---|
| 88,798,382 | | Mental Health | | 88,517,644 |
| | 1,194,362 | —Program Management | 1,453,366 | |
| | 49,387,378 | —Riverview Hospital | 48,330,046 | |
| | 5,153,945 | —Burnaby Psychiatric Services | 5,021,432 | |
| | 13,353,434 | —Mental Health Centres | 13,499,039 | |
| | 19,709,263 | —Contributions to Funded Agencies | 20,213,761 | |
| 187,672,739 | | Total of vote | | 184,191,892 |

| | |
|---|---|
| Group account classification | |
| Salaries and benefits | 112,670,603 |
| Operating costs | 25,212,780 |
| Asset acquisitions | 1,582,618 |
| Grants and contributions | 44,725,891 |
| | 184,191,892 |

**Vote 38**

## INSTITUTIONAL SERVICES

### *Description*

This vote provides for the service delivery, program management, policy development and planning responsibility for institutional, acute and continuing patient care programs, including:

(a) *Hospital Programs* — This sub-vote provides for program management and contributions for the operation, construction, renovation and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning, hospital monitoring and data retrieval. Hospital operating contributions normally pay for the majority of operating costs of hospitals after deducting other sources of revenue. This sub-vote also provides for contributions to the Red Cross and cancer clinics and payments for computer services shared by hospitals and for out-of-province hospital services. In addition, it provides for payment of the provincial government's share of debt servicing for hospital construction and renovation projects, contributions for minor capital projects and payment of the provincial government's share of the purchase of approved equipment.

(b) *Continuing Care* — This sub-vote provides for program management, direct service and contributions for programs to serve residents of British Columbia who require assistance in carrying out daily living activities, but who do not require the high level of care provided by an acute care hospital. The direct services include provision of home nursing care, long-term care assessment and community physiotherapy and funding for the provincial adult care facilities licensing board, as well as operation of the Valleyview and Skeenaview hospitals. Contributions include funding to proprietary and non-profit long-term care facilities for the delivery of personal, intermediate, and extended care services, homemaker agencies to provide in-home care of clients, adult day care for clients who cannot fully cope in the community but do not require the full-time use of a facility, and group homes for the handicapped. Contributions are also provided to municipalities for the provision of home-care/long-term care services. These contributions normally pay the majority of operating costs after deducting revenue from direct charges to patients.

(c) *Emergency Health Services* — This sub-vote provides for emergency health services including a ground and air ambulance service throughout the province, the operation of an ambulance modification depot, training programs for emergency medical assistants and paramedic crews and coordination of the ministry's responsibility in disaster planning. Contributions are made to the St. John Ambulance Society. Recoveries are received for ambulance services provided to the Workers' Compensation Board and for work performed by the ambulance modification depot.

| Appropriations | | | Actual Expenditures | |
|---|---|---|---|---|
| | | Classification by sub-vote | | |
| 1,387,124,140 | | Hospital Programs | | 1,384,775,296 |
| | 6,261,799 | —Program Management | 7,145,629 | |
| | 1,272,992,864 | —Operating Contributions to Hospitals | 1,271,139,310 | |
| | 79,969,477 | —Hospital Construction and Renovation | 78,590,427 | |
| | 27,900,000 | —Hospital Equipment | 27,899,930 | |
| 312,796,949 | | Continuing Care | | 310,308,347 |
| | 2,291,263 | —Program Management | 2,378,517 | |
| | 21,770,829 | —Government Institutions | 20,635,981 | |
| | 204,076,592 | —Long-Term Care Facilities | 204,740,554 | |
| | 18,884,483 | —Home Nursing Care | 18,482,080 | |
| | 866,869 | —Community Physiotherapy | 826,606 | |
| | 48,478,900 | —Homemaker Services | 48,038,846 | |
| | 3,644,000 | —Adult Day Care | 3,148,831 | |
| | 2,275,370 | —Group Homes for the Handicapped | 1,825,059 | |
| | 10,508,643 | —Long-Term Care Assessments | 10,231,873 | |
| 46,428,491 | | Emergency Health Services (net of recoveries) | | 50,907,616 |
| | 1,055,691 | —Program Management | 1,255,016 | |
| | 39,512,122 | —Ambulance Services | 43,784,124 | |
| | 3,420,505 | —Air Ambulance | 3,699,820 | |
| | 1,071,673 | —Support Services | 861,282 | |
| | 1,368,500 | —Training | 1,307,374 | |
| 1,746,349,580 | | Total of vote | | 1,745,991,259 |

| Group account classification | |
|---|---|
| Salaries and benefits | 77,301,883 |
| Operating costs | 18,244,916 |
| Asset acquisitions | 857,625 |
| Grants and contributions | 1,649,845,251 |
| Other expenditures | 55,680 |
| | 1,746,305,355 |
| Recoveries | 314,096 |
| | 1,745,991,259 |

### Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 78,962 | Veterans Hospital Agreement | | 78,962 |
| | Group account classification | | |
| | Grants and contributions | 78,962 | |

### Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 0 | Out-of-Province Hospital Insurance Reciprocal Agreements | | 0 |
| | Group account classification | | |
| | Grants and contributions | 12,570,447 | |
| | *Less* recoveries | 12,570,447 | |
| | | 0 | |

### Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 0 | Parasitology Consulting | | 0 |
| | Group account classification | | |
| | Operating costs | 1,496 | |
| | *Less* recoveries | 1,496 | |
| | | 0 | |

### Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 0 | Richmond Health Services | | 0 |
| | Group account classification | | |
| | Grants and contributions | 352,550 | |
| | *Less* recoveries | 352,550 | |
| | | 0 | |

# MINISTRY OF HUMAN RESOURCES

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations — Estimated | Total Appropriations — Other Authorizations | Total Appropriations — Total | Actual Expenditures |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| 39 | Minister's Office | 208,514 | | 208,514 | 195,139 |
| 40 | Ministry Programs | 1,281,215,544 | | | |
| | Supplement—Special Warrant No. 8 | | 154,100,000 | 1,435,315,544 | 1,416,844,708 |
| | | 1,281,424,058 | 154,100,000 | 1,435,524,058 | 1,417,039,847 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 39**

### MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Human Resources, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 208,514 | Total of vote | | 195,139 |
| | Group account classification | | |
| | Salaries and benefits | 182,315 | |
| | Operating costs | 9,489 | |
| | Asset acquisitions | 3,335 | |
| | | 195,139 | |

**Vote 40**

## MINISTRY PROGRAMS

*Description*

This vote provides for the administration, operation and delivery of ministry income security programs and social services including:

(a) *Ministry Executive and Program Support*—This sub-vote provides for overall direction and development of ministry programs and services, administrative support and management services to ministry operations. It also provides for rental and maintenance of buildings and offices occupied by the ministry headquarters and for data processing and consulting services. Recoveries are received from the sale of surplus goods and materials.

(b) *Direct Community Services*—This sub-vote provides for the salaries and expenses of ministry staff in regional and district offices and community-based programs and rental and maintenance of buildings and offices occupied by ministry field services. It also provides for contributions to social service agencies for complementary programs.

(c) *Services for Families and Children*—This sub-vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to children and families in their own homes or communities. Services are provided by means of grants and contributions to funded agencies and through ministry operated services. Recoveries are received from the federal government in the form of family allowance payments for children-in-care.

(d) *Rehabilitation Services*—This sub-vote provides for ministry-operated residential care and social services for the physically and mentally handicapped, as well as grants and contributions for these services and for the provision of community-based services, day care and training and rehabilitation for GAIN recipients. This sub-vote also provides for the rental and maintenance of facilities for handicapped persons.

(e) *GAIN Programs*—This sub-vote provides for grants and contributions for income assistance and special allowances to persons in need, a minimum guaranteed income for handicapped persons, health and dental care needs of GAIN recipients and children-in-care and burial fees for indigent persons.

(f) *Pharmacare Programs*—This sub-vote provides for grants for full or partial subsidies on designated prescription drugs, ostomy supplies and prosthetic appliances.

(g) *Services to Seniors*—This sub-vote provides for grants and contributions for an additional monthly payment to seniors who receive the federal Guaranteed Income Supplement or Spouse's Allowance, Shelter Aid for Elderly Renters (SAFER), subsidized bus passes for seniors and handicapped persons who qualify for GAIN benefits or the federal Guaranteed Income Supplement, and counselling services for senior citizens. Recoveries are received from the sale of bus passes to eligible persons.

| Appropriations | | | Actual Expenditures | |
|---|---|---|---|---|
| | | Classification by sub-vote | | |
| 32,294,634 | | Ministry Executive and Program Support (net of recoveries) | | 34,849,745 |
| 97,774,223 | | Direct Community Services | | 96,274,879 |
| 96,517,636 | | Services for Families and Children (net of recoveries) | | 95,713,312 |
| 166,122,427 | | Rehabilitation Services | | 152,700,524 |
| | 38,886,154 | —Opportunities to Independence | 36,486,724 | |
| | 25,101,504 | —Community Residential Care Services | 31,275,348 | |
| | 7,105,784 | —Community Contracted Services | 7,165,381 | |
| | 95,028,985 | —Special Programs for the Retarded | 77,773,071 | |
| 892,365,523 | | GAIN Programs | | 888,735,596 |
| | 857,324,000 | —Income Assistance Program | 855,212,229 | |
| | 35,041,523 | —Health Care and Dental Services | 33,523,367 | |
| 118,107,100 | | Pharmacare Programs | | 118,826,377 |
| 32,134,001 | | Services to Seniors (net of recoveries) | | 29,744,275 |
| | 18,000,000 | —Seniors Supplement | 17,682,686 | |
| | 9,500,000 | —Shelter Aid for Elderly Renters (SAFER) | 9,129,701 | |
| | 4,384,000 | —Bus Pass Program | 2,704,637 | |
| | 250,001 | —Seniors Counselling Service | 227,251 | |
| 1,435,315,544 | | Total of vote | | 1,416,844,708 |

| | |
|---|---|
| 1,281,215,544 | Estimated |
| 154,100,000 | Special Warrant No. 8 |
| 1,435,315,544 | |

**Vote 40** — *Continued*

| | | |
|---|---|---|
| Group account classification | | |
| Salaries and benefits | | 136,422,916 |
| Operating costs | | 53,697,990 |
| Asset acquisitions | | 3,798,290 |
| Grants and contributions | | 1,226,118,038 |
| | | 1,420,037,234 |
| Recoveries | | |
| Federal government | 2,325,653 | |
| Bus passes | 862,162 | |
| Other | 4,711 | |
| | | 3,192,526 |
| | | 1,416,844,708 |

# MINISTRY OF INDUSTRY AND SMALL BUSINESS DEVELOPMENT

## Summary of Expenditure by Appropriation

| | | Total Appropriations | | | |
|---|---|---|---|---|---|
| Vote No. | Description | Estimated | Other Authorizations | Total | Actual Expenditures |
| | | $ | $ | $ | $ |
| 41 | Minister's Office | 150,674 | | 150,674 | 143,494 |
| 42 | Ministry Operations | 43,881,339 | | | |
| | Statutory — *Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14, O.I.C. 302/85) — Transfer to Ministry of International Trade and Investment | | (467,217) | | |
| | Supplement—Special Warrant No. 1 | | 14,359,461 | 57,773,583 | 53,533,038 |
| | Statutory — *Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78) — Medical expenses, London, England | | 718 | 718 | 718 |
| | Financing Transactions — Travel Industry Development Subsidiary Agreement (includes Special Warrant No. 9) | | | | |
| | | 44,032,013 | 13,892,962 | 57,924,975 | 53,677,250 |
| | Special Account — North East Coal Development — *Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 6) | 2,000,000 | | 2,000,000 | 282,985 |
| | | 46,032,013 | 13,892,962 | 59,924,975 | 53,960,235 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

### **Vote 41** MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Industry and Small Business Development, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 150,674 | Total of vote | | 143,494 |
| | Group account classification | | |
| | Salaries and benefits | 132,871 | |
| | Operating costs | 8,545 | |
| | Asset acquisitions | 2,078 | |
| | | 143,494 | |

## **Vote 42** MINISTRY OPERATIONS

*Description*

This vote provides for executive direction, administrative services and operating programs of the ministry including:

(a) *General Administration* — This sub-vote provides for the deputy minister's office and executive direction for the ministry as well as financial, personnel, administrative and library services.

(b) *Economics and Statistics* — This sub-vote provides for the development of policies and program proposals for the minister, ministry and cabinet as well as industry and sector forecasts and economic and policy analysis of major resource projects. This sub-vote also provides for statistical information and analytical support for the ministry, other agencies of the province and, in certain cases, for the business community. It also provides for and coordinates data processing services for the ministry.

(c) *Trade, Industry and Export Promotion* — This sub-vote provides funds to stimulate new business investment and private sector capital formation and to analyze and develop long-term trade policies. Provision is also made for ministerial and related staff travel outside Canada, trade missions and general promotion for the export of British Columbia goods and services. Grants are made to private sector enterprises including the Asia Pacific Foundation to assist export promotion and new product and process development. The costs of export and trade-related seminars are partially recovered.

(d) *Small Business and Regional Industrial Development* — This sub-vote provides for the design, negotiation, management, monitoring and evaluation of federal-provincial and joint government-industry economic development programs, assistance to the province's independent business community and evaluation of British Columbia related applications to the federal Foreign Investment Review Agency. Grants are provided to businesses, industry associations and Crown corporations to encourage economic activity in the province (grants under the small manufacturers' development assistance program are not in addition to those provided for by Part 1 of the *Small Business Development Act*). Recoveries from the federal government reimburse salary costs for an employee exchange program.

(e) *Federal-Provincial Shared Cost Programs* — This sub-vote provides funding for economic development activities jointly funded by the province of British Columbia and the federal government. Grants are provided to the private sector for industrial and tourism development. In 1983/84, a grant was made to the Industrial Development Subsidiary Agreement Revolving Fund for loans under that program.

(f) *North East Coast Development* — This sub-vote provides for a grant to the British Columbia Hydro and Power Authority for the development of north east coal infrastructure.

(g) *British Columbia Railway* — This sub-vote provides for a grant to the British Columbia Railway Company to cover remaining debt servicing costs to be incurred prior to the date of payment of the allocation from the Resource Revenue Stabilization Fund.

| Appropriations | | | Actual Expenditures | |
|---|---|---|---|---|
| | Classification by sub-vote | | | |
| 2,593,362 | General Administration | | 2,558,832 | |
| 3,183,854 | Economics and Statistics | | 2,597,834 | |
| 3,860,149 | Trade, Industry and Export Promotion (net of recoveries) | | 4,999,223 | |
| 12,147,465 | Small Business and Regional Industrial Development (net of recoveries) | | 9,838,660 | |
| 6,149,292 | Federal-Provincial Shared Cost Programs | | 4,065,492 | |
| 480,000 | North East Coal Development | | 113,536 | |
| 29,359,461 | British Columbia Railway | | 29,359,461 | |
| 57,773,583 | Total of vote | | | 53,533,038 |
| 43,881,339 | Estimated | | | |
| (467,217) | Statutory — *Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14, O.I.C. 302/85) — transfer to Ministry of International Trade and Investment | | | |
| 14,359,461 | Special Warrant No. 1 | | | |
| 57,773,583 | | | | |
| | Group account classification | | | |
| | Salaries and benefits | | 6,884,409 | |
| | Operating costs | | 5,461,531 | |
| | Asset acquisitions | | 182,715 | |
| | Grants and contributions | | 39,929,008 | |
| | Other expenditures | | 1,096,480 | |
| | | | 53,554,143 | |
| | Recoveries | | | |
| | Federal government | 17,750 | | |
| | Other | 3,355 | | |
| | | | 21,105 | |
| | | | 53,533,038 | |

## Statutory

*PUBLIC SERVICE ACT* (R.S.B.C. 1979, chap. 343, sec. 78)

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 718 | Medical expenses, London, England | | 718 |

| | |
|---|---|
| Group account classification | |
| Salaries and benefits | 718 |

## FINANCING TRANSACTIONS

*Description*

Repayable loans and advances are provided to the travel and tourism industry under the terms of this federal/provincial agreement. Recoveries represent estimated repayments of outstanding loan principal. The advances and recoveries presented here represent only the provincial share of the financing transaction.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 497,000 | Advances *re* Travel Industry Development Subsidiary Agreement | 347,000 | |
| (497,000) | Recoveries *re* Travel Industry Development Subsidiary Agreement | (347,000) | |
| 0 | Total of vote | | 0 |
| 299,000 | Estimated | | |
| 198,000 | Special Warrant No. 9 | | |
| 497,000 | | | |
| (497,000) | *Less* recoveries | | |
| 0 | | | |

| | |
|---|---|
| Group account classification | |
| Other expenditures | 347,000 |
| *Less* recoveries | 347,000 |
| | 0 |

## Special Account

NORTH EAST COAL DEVELOPMENT — *SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 6)

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 2,000,000 | Total expenditure | | 282,985 |

| | |
|---|---|
| Group account classification | |
| Operating costs | 282,985 |

# MINISTRY OF INTERGOVERNMENTAL RELATIONS

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations<br>Estimated | <br>Other Authorizations | <br>Total | Actual Expenditures |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| 43 | Minister's Office | 125,531 | | 125,531 | 124,776 |
| 44 | Intergovernmental Relations | 2,309,876 | | 2,309,876 | 2,108,544 |
| | Statutory — *Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78) — Medical Expenses, London, England | | 4,579 | 4,579 | 4,579 |
| | | 2,435,407 | 4,579 | 2,439,986 | 2,237,899 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

### **Vote 43** MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Intergovernmental Relations, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 125,531 | Total of vote | | 124,776 |
| | Group account classification | | |
| | Salaries and benefits | 117,946 | |
| | Operating costs | 6,830 | |
| | | 124,776 | |

## **Vote 44** INTERGOVERNMENTAL RELATIONS

### *Description*

This vote provides for the general operations of the ministry including:

(a) *Administration*—This sub-vote provides for the cost of administrative support and other services of the ministry and the cabinet's committee system. It also provides for the coordination and development of policies, strategies and activities regarding the province's relations with other governments and for the coordination and development of British Columbia's policies on proposals to reform federalism. Grants are provided to the Canadian Intergovernmental Conference Secretariat and others involved in intergovernmental relations.

(b) *B.C. House, London*—This sub-vote provides for the operation of the Office of the Agent General, including his salary and expenses and those of staff members as well as for the operation and maintenance of B.C. House in London and the provision of services to tenants.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 1,601,093 | Administration | 1,471,588 | |
| 708,783 | B.C. House, London | 636,956 | |
| 2,309,876 | Total of vote | | 2,108,544 |
| | Group account classification | | |
| | Salaries and benefits | 1,412,319 | |
| | Operating costs | 531,770 | |
| | Asset acquisitions | 124,455 | |
| | Grants and contributions | 40,000 | |
| | | 2,108,544 | |

## **Statutory**

*PUBLIC SERVICE ACT* (R.S.B.C. 1979, chap. 343, sec. 78)

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 4,579 | Medical expenses, London, England | | 4,579 |
| | Group account classification | | |
| | Salaries and benefits | 4,579 | |

# MINISTRY OF INTERNATIONAL TRADE AND INVESTMENT

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations — Estimated | Total Appropriations — Other Authorizations | Total Appropriations — Total | Actual Expenditures |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| | Ministry Operations | 0 | | | |
| | Statutory — *Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14, O.I.C. 302/85) — Transfer from Ministry of Industry and Small Business Development | | 467,217 | 467,217 | 328,218 |
| | Statutory — *Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78) — Medical Expenses, London, England | | 67 | 67 | 67 |
| | | 0 | 467,284 | 467,284 | 328,285 |

## INTERNATIONAL TRADE AND INVESTMENT

### *Description*

The remaining portion of Vote 42 relating to the Trade and Export Promotion branches of the Trade, Industry and Export Promotion sub-vote was transferred to the Ministry of International Trade and Investment by Order in Council 302/85. This transfer provides funds to stimulate new business investment and private sector capital formation and to analyze and develop long-term trade policies. Provision is also made for ministerial and related staff travel outside Canada, trade missions and general promotion for the export of British Columbia's goods and services. Grants are made to private sector enterprises including the Asia Pacific Foundation to assist export promotion and new product and process development.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 467,217 | Total expenditure | | 328,218 |
| 0 | Estimated | | |
| 467,217 | Statutory — *Constitution Act* (R.S.B.C. 1979, chap. 62, secs. 13 and 14, O.I.C. 302/85) — transfer from Ministry of Industry and Small Business Development | | |
| 467,217 | | | |
| | Group account classification | | |
| | Salaries and benefits | 136,973 | |
| | Operating costs | 157,363 | |
| | Asset acquisitions | 10,659 | |
| | Grants and contributions | 23,223 | |
| | | 328,218 | |

## Statutory

*PUBLIC SERVICE ACT* (R.S.B.C. 1979, chap. 343, sec. 78)

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 67 | Medical expenses, London, England | | 67 |
| | Group account classification | | |
| | Salaries and benefits | 67 | |

# MINISTRY OF LABOUR

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations | | | |
|---|---|---|---|---|---|
| | | Estimated | Other Authorizations | Total | Actual Expenditures |
| | | $ | $ | $ | $ |
| 45 | Minister's Office | 196,554 | | 196,554 | 195,328 |
| 46 | Ministry Operations | 57,715,546 | | | |
| | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3)) | | (18,936) | 57,696,610 | 51,870,069 |
| | Statutory — | | | | |
| | *Human Rights Act* (S.B.C. 1984, chap. 22, sec. 25) | | 350,677 | 350,677 | 350,677 |
| | *Pulp and Paper Collective Bargaining Assistance Act* (S.B.C. 1984, chap. 10, sec. 12) | | 641 | 641 | 641 |
| | | 57,912,100 | 332,382 | 58,244,482 | 52,416,715 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

### **Vote 45** MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Labour, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 196,554 | Total of vote | | 195,328 |
| | Group account classification | | |
| | Salaries and benefits | 192,134 | |
| | Operating costs | 3,194 | |
| | | 195,328 | |

**Vote 46**

## MINISTRY OPERATIONS

### *Description*

This vote provides for the administration of the following statutes and programs: *Apprenticeship Act, Electrical Safety Act, Employment Standards Act, Factory Act, Gas Safety Act, Labour Code, Ministry of Labour Act, Power Engineers and Boiler and Pressure Vessel Safety Act, Refugee Settlement Act, Wage (Public Construction) Act* and the Human Rights Program. Major programs and activities include:

(a) *Ministry Management* — This sub-vote provides for the ministry's management and for the provision of central programs including personnel, computer, communications and other administrative services.

(b) *Women's Programs* — This sub-vote provides for programs to promote the full participation of women in all sectors of the labour force. It also provides for counselling and other assistance to groups and individuals in the resolution of problems faced by women as members of the community. Grants are provided to further the role of women in society.

(c) *Labour Relations and Compensation Advisory Services* — This sub-vote provides for mediation and arbitration services related to labour disputes, investigation of complaints filed by non-unionized employees, investigation and attempts to resolve allegations of discrimination and advice to employers and workers who are appealing, through the Boards of Review, decisions made by the Worker's Compensation Board. Grants are provided to individuals for specialized assistance when challenging Workers' Compensation Board decisions.

(d) *Employment Standards Branch* — This sub-vote provides for the administration of the *Employment Standards Act* and for support services to the Labour Relations Board.

(e) *Human Rights Programs* — This sub-vote provides for the administration of provincial legislation respecting human rights. Contributions are provided to individuals and organizations pursuing human rights actions.

(f) *Safety Engineering Services* — This sub-vote provides for the establishment of safety standards and inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides, refrigerator systems and environmental conditions in factories and offices. The sub-vote also provides for safety education programs.

(g) *Labour Market Programs* — This sub-vote provides for the development, administration and delivery of employment programs and for the planning and management of apprenticeship and industrial training. Provision is also made for provincial programs pertaining to immigration matters, manpower advisory services and trade schools, and comprehensive and coordinated vocational rehabilitation services for disabled persons. Grants and contributions are provided to individuals and agencies for apprenticeship training costs, apprenticeship living allowances and employment programs for the disabled and disadvantaged.

(h) *Labour Relations Board* — This sub-vote provides for the administration of the *Labour Code* by the Labour Relations Board.

(i) *Boards of Review* — This sub-vote provides for the operation of the Boards of Review, an appellate agency established under the *Workers Compensation Act*, which reviews decisions made by the Workers' Compensation Board respecting workers. The cost of the Boards of Review is fully recovered from the Accident Fund established pursuant to the *Workers Compensation Act*.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 3,857,185 | Ministry Management | 4,251,430 | |
| 610,990 | Women's Programs | 613,280 | |
| 1,734,791 | Labour Relations and Compensation Advisory Services | 1,760,610 | |
| 4,809,894 | Employment Standards Branch | 4,668,519 | |
| 692,795 | Human Rights Programs | 348,240 | |
| 11,059,119 | Safety Engineering Services | 10,917,213 | |
| 31,509,436 | Labour Market Programs | 25,840,368 | |
| 3,422,390 | Labour Relations Board | 3,470,409 | |
| 10 | Boards of Review (net of recoveries) | 0 | |
| 57,696,610 | Total of vote | | 51,870,069 |

| | |
|---|---|
| 57,715,546 | Estimated |
| (18,936) | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 23 (3)) |
| 57,696,610 | |

**Vote 46** — *Continued*

| | | |
|---|---|---|
| Group account classification | | |
| Salaries and benefits | | 26,089,681 |
| Operating costs | | 8,537,444 |
| Asset Acquisitions | | 1,355,500 |
| Transfer to Ministry of Education — Vote 18 | | 12,329,848 |
| Grants and contributions | | 5,483,028 |
| | | 53,795,501 |
| Recoveries | | |
| Workers' Compensation Board | 1,624,552 | |
| Other | 300,880 | |
| | | 1,925,432 |
| | | 51,870,069 |

## Statutory

*HUMAN RIGHTS ACT* (S.B.C. 1984, chap. 22, sec. 25)

| Appropriations | | Actual Expenditures |
|---|---|---|
| 350,677 | Total expenditure | 350,677 |

| | |
|---|---|
| Group account classification | |
| Salaries and benefits | 245,792 |
| Operating costs | 92,126 |
| Asset acquisitions | 12,759 |
| | 350,677 |

## Statutory

*PULP AND PAPER COLLECTIVE BARGAINING ASSISTANCE ACT* (S.B.C. 1984, chap. 10, sec. 12)

| Appropriations | | Actual Expenditures |
|---|---|---|
| 641 | Total expenditure | 641 |

| | |
|---|---|
| Group account classification | |
| Operating costs | 641 |

# MINISTRY OF LANDS, PARKS AND HOUSING

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations |  |  | Actual Expenditures |
|---|---|---|---|---|---|
|  |  | Estimated | Other Authorizations | Total |  |
|  |  | $ | $ | $ | $ |
| 47 | Minister's Office | 191,758 |  | 191,758 | 127,753 |
| 48 | Ministry Operations | 59,589,082 |  | 59,589,082 | 58,189,345 |
| 49 | Ministry Enterprises | 10 |  | 10 |  |
| 50 | British Columbia Home Program | 10 |  | 10 |  |
|  | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries |  |  |  |  |
|  | —Westmin Resources |  |  |  |  |
|  | —Alexander Mackenzie Grease Trail |  |  |  |  |
|  |  | 59,780,860 |  | 59,780,860 | 58,317,098 |
|  | Special Accounts — |  |  |  |  |
|  | Crown Land — *Ministry of Lands, Parks and Housing Act* (R.S.B.C. 1979, chap. 277, sec. 7) | 18,500,000 | 2,350,073 | 20,850,073 | 20,850,073 |
|  | Provincial Home Acquisition — *Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170, sec. 17) and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21) | 4,000,000 | 3,481,800 | 7,481,800 | 7,481,800 |
|  | *University Endowment Land Act* (R.S.B.C. 1979, chap. 420, sec. 3) | 2,478,000 |  | 2,478,000 | 1,246,742 |
|  |  | 84,758,860 | 5,831,873 | 90,590,733 | 87,895,713 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 47** MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Lands, Parks and Housing, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 191,758 | Total of vote | | 127,753 |
| | Group account classification | | |
| | Salaries and benefits | 122,022 | |
| | Operating costs | 3,980 | |
| | Asset acquisitions | 1,751 | |
| | | 127,753 | |

**Vote 48**

## MINISTRY OPERATIONS

*Description*

This vote provides for central ministry administration as well as the development of policies and the management of programs in support of the ministry's mandate of lands, parks, outdoor recreation and housing. Major programs and activities include:

(a) *Administration*—This sub-vote provides for the ministry executive, computer systems, office accommodation, vehicles, and central ministry administration including legal, financial, personnel, and public information services. Computer, consulting and building occupancy costs relating to Provincial Home Acquisition Programs and Crown Land Programs are recovered from the Provincial Home Acquisition and Crown Land Special Accounts respectively.

(b) *Lands and Housing*—This sub-vote provides for the management and allocation of Crown lands and the development and management of housing programs. The main activities are the delivery of Provincial Home Acquisition and Crown Land Programs by field and headquarters staff, provision of grants and subsidies for the British Columbia Housing Management Commission and non-profit societies or corporations providing housing for senior citizens or disabled persons and the administration of the University Endowment Lands. Operating costs relating to Provincial Home Acquisition and Crown Land Programs are recovered from the Provincial Home Acquisition and Crown Land Special Accounts respectively. Other recoveries include fees, licences and ratepayer contributions from the University Endowment Lands and revenue from sales and sundry items. The net operating cost of the University Endowment Lands is recovered from the University Endowment Lands Administration Special Account.

(c) *Parks and Outdoor Recreation*—This sub-vote provides for the development and management of programs and policies to maintain a high quality park system in British Columbia and to coordinate outdoor recreation opportunities across the province. Grants are provided to non-profit organizations for the production of outdoor recreation education and safety programs.

| Appropriations | | | Actual Expenditures | |
|---|---|---|---|---|
| | Classification by sub-vote | | | |
| 8,250,782 | Administration (net of recoveries) | | 9,527,673 | |
| 22,095,934 | Lands and Housing (net of recoveries) | | 21,132,498 | |
| 29,242,366 | Parks and Outdoor Recreation | | 27,529,174 | |
| 59,589,082 | Total of vote | | | 58,189,345 |
| | Group account classification | | | |
| | Salaries and benefits | | 35,511,913 | |
| | Operating costs | | 18,361,965 | |
| | Asset acquisitions | | 3,191,211 | |
| | Grants and contributions | | 15,363,959 | |
| | | | 72,429,048 | |
| | *Less* Transfers | | | |
| | Crown Land Account | 11,863,425 | | |
| | Provincial Home Acquisition Account | 1,017,921 | | |
| | Recoveries | | | |
| | Miscellaneous | 111,615 | | |
| | | | 12,992,961 | |
| | | | 59,436,087 | |
| | *Less* U.E.L. receipts | | | |
| | Taxes | 743,282 | | |
| | Sales and services | 485,653 | | |
| | Miscellaneous | 10,901 | | |
| | | 1,239,836 | | |
| | Excess of disbursements over receipts transferred to U.E.L. Account | 6,906 | | |
| | | | 1,246,742 | |
| | | | 58,189,345 | |

**Vote 49**

## MINISTRY ENTERPRISES

*Description*

This vote provides for the maintenance and operation of the University Endowment Lands Golf Course. Funds expended by the government are recovered from operating revenue, including fees and concessions. No funding is provided for Park Enterprises for 1984/85 due to their privatization.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 542,535 | University Endowment Lands Golf Course | 441,198 | |
| (542,525) | Recoveries from Operations | (441,198) | |
| 10 | Total of vote | | 0 |
| | Group account classification | | |
| | Salaries and benefits | 267,471 | |
| | Operating costs | 169,675 | |
| | Asset acquisitions | 4 052 | |
| | | 441,198 | |
| | Recoveries | | |
| | Sales | 441,198 | |
| | | 0 | |

**Vote 50**

## BRITISH COLUMBIA HOME PROGRAM

*Description*

This vote provides for the interest cost on direct government borrowings undertaken to finance the British Columbia Home Program. Expenditures incurred under this vote are fully recovered from the voted appropriation for interest on the public debt.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 11,000,000 | British Columbia Home Program Interest Cost | 8,727,821 | |
| (10,999,990) | Recoveries from Interest on the Public Debt Vote | (8,727,821) | |
| 10 | Total of vote | | 0 |
| | Group account classification | | |
| | Other expenditures | 8,727,821 | |
| | Recoveries | | |
| | Vote 77—Interest on the Public Debt | 8,727,821 | |
| | | 0 | |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 0 | Westmin Resources | | 0 |
| | Group account classification | | |
| | Salaries and benefits | 21,455 | |
| | Operating costs | 69,483 | |
| | Asset acquisitions | 12,223 | |
| | | 103,161 | |
| | *Less* recoveries | 103,161 | |
| | | 0 | |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Alexander Mackenzie Grease Trail | 0 |

| | |
|---|---|
| Group account classification | |
| Operating costs | 12,170 |
| *Less* recoveries | 12,170 |
| | 0 |

## Special Account

CROWN LAND—*MINISTRY OF LANDS, PARKS AND HOUSING ACT* (R.S.B.C. 1979, chap. 277, sec. 7)

| Appropriations | | Actual Expenditures |
|---|---|---|
| 20,850,073 | Total expenditure | 20,850,073 |
| 18,500,000 | Estimated | |
| 2,350,073 | Statutory—*Ministry of Lands, Parks and Housing Act* (R.S.B.C. 1979, chap. 277, sec. 7) | |
| 20,850,073 | | |

| | | |
|---|---|---|
| Group account classification | | |
| Salaries and benefits | | 10,183,441 |
| Operating costs | | 1,627,004 |
| Asset acquisitions | | 559,957 |
| Other expenditures | | 8,765,091 |
| | | 21,135,493 |
| Recoveries | | |
| B.C. Hydro and Power Authority | 188,211 | |
| Other expenditures | 97,209 | |
| | | 285,420 |
| | | 20,850,073 |

## Special Account

PROVINCIAL HOME ACQUISITION - *HOME CONVERSION AND LEASEHOLD LOAN ACT* (R.S.B.C. 1979, chap. 170, sec. 17) and *HOME PURCHASE ASSISTANCE ACT* (R.S.B.C. 1979, chap. 172, sec. 21)

| Appropriations | | Actual Expenditures |
|---|---|---|
| 7,481,800 | Total expenditure | 7,481,800 |
| 4,000,000 | Estimated | |
| 3,481,800 | Statutory—*Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170, sec. 17) and *Home Purchase Assistance Act* (R.S.B.C. 1979, chap. 172, sec. 21) | |
| 7,481,800 | | |

| | |
|---|---|
| Group account classification | |
| Salaries and benefits | 788,358 |
| Operating costs | 380,338 |
| Grants and contributions | 900,052 |
| Other expenditures | 5,413,052 |
| | 7,481,800 |

## Special Account

*UNIVERSITY ENDOWMENT LAND ACT* (R.S.B.C. 1979, chap. 420, sec. 3)

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 2,478,000 | Total expenditure | | 1,246,742 |
| | Group account classification | | |
| | Salaries and benefits | 629,507 | |
| | Operating costs | 568,696 | |
| | Asset acquisitions | 48,539 | |
| | | 1,246,742 | |

# MINISTRY OF MUNICIPAL AFFAIRS

## Summary of Expenditure by Appropriation

| | | Total Appropriations | | | |
|---|---|---|---|---|---|
| Vote No. | Description | Estimated | Other Authorizations | Total | Actual Expenditures |
| | | $ | $ | $ | $ |
| 51 | Minister's Office | 174,580 | | | |
| | Supplement — Special Warrant No. 15 | | 5,000 | 179,580 | 178,669 |
| 52 | Operations and Administration | 9,186,203 | | 9,186,203 | 8,669,749 |
| 53 | Municipal Revenue Sharing | 174,590,000 | | 174,590,000 | 174,590,000 |
| | | 183,950,783 | 5,000 | 183,955,783 | 183,438,418 |
| | Special Account — Downtown Revitalization — *Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 2) | 1,100,000 | | 1,100,000 | 1,008,243 |
| | | 185,050,783 | 5,000 | 185,055,783 | 184,446,661 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 51**

### MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Municipal Affairs, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 179,580 | Total of vote | | 178,669 |
| 174,580 | Estimated | | |
| 5,000 | Special Warrant No. 15 | | |
| 179,580 | | | |
| | Group account classification | | |
| | Salaries and benefits | 169,617 | |
| | Operating costs | 9,052 | |
| | | 178,669 | |

**Vote 52**

## OPERATIONS AND ADMINISTRATION

*Description*

This vote provides for executive direction and management of the ministry as well as delivery of operating and statutory grant programs including:

(a) *General Administration*—This sub-vote provides for executive direction as well as administrative services to operating programs of the ministry. Included in this sub-vote are the Inspector of Municipalities, policy research and development, legislative review, budget coordination, internal accounting and reporting, personnel administration, office management and accommodation, data processing services, administration of the *Home Owner Grant Act* and the Downtown Revitalization Program.

(b) *Municipal Support Services*—This sub-vote provides for the review and monitoring of local government administrative, development and financial practices and procedures as well as advisory, administrative and technical support services to municipal officers and the Islands Trust. Included in these functions are municipal, financial and administrative services, collection, recording and assessment of municipal and regional statistical and related information, advice and assistance in community and regional development processes as they relate to local government, administration of provincial regulations governing building construction and the *Islands Trust Act*, investigations into local government issues and engineering analysis of local government water and sewerage construction projects. Contributions are made to regional districts to cover expenses related to the election of Trustees to the Islands Trust.

(c) *Grants and Contributions*—This sub-vote provides for grants and contributions to local governments. Included in this function are conditional and unconditional grants for local services to provincial property as provided under the *Municipal Aid Act*, contributions for police services, and other general grants to assist local authorities in financing various projects and services.

| Appropriations | | | Actual Expenditures | |
|---|---|---|---|---|
| | | Classification by sub-vote | | |
| 1,953,827 | | General Administration | | 2,085,066 |
| 2,857,376 | | Municipal Support Services | | 2,764,997 |
| 4,375,000 | | Grants and Contributions | | 3,819,686 |
| | 2,700,000 | —Local Services to Provincial Property | 2,915,606 | |
| | 1,675,000 | —General Grants | 904,080 | |
| 9,186,203 | | Total of vote | | 8,669,749 |

| Group account classification | |
|---|---|
| Salaries and benefits | 3,434,388 |
| Operating costs | 1,286,665 |
| Asset acquisitions | 111,785 |
| Grants and contributions | 3,836,911 |
| | 8,669,749 |

## **Vote 53** MUNICIPAL REVENUE SHARING

*Description*

This vote provides for the transfer of funds to the Revenue Sharing Special Fund in accordance with the provisions of the *Revenue Sharing Act*. Expenditures are made from the fund in respect of various grants and contributions to municipalities and regional districts.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 174,590,000 | Total of vote | | 174,590,000 |
| | Group account classification | | |
| | Transfer to Revenue Sharing Fund | 174,590,000 | |

## Special Account

DOWNTOWN REVITALIZATION—*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 2)

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 1,100,000 | Total expenditure | | 1,008,243 |
| | Group account classification | | |
| | Grants and contributions | 1,008,243 | |

# MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations | | | Actual Expenditures |
|---|---|---|---|---|---|
| | | Estimated | Other Authorizations | Total | |
| | | $ | $ | $ | $ |
| 54 | Minister's Office | 190,839 | | 190,839 | 175,763 |
| 55 | Provincial Secretary and Government Services | 33,373,140 | | 33,373,140 | 31,476,003 |
| 56 | Government Information Service | 18,915,859 | | 18,915,859 | 18,443,832 |
| 57 | Culture, Heritage and Recreation | 17,884,946 | | 17,884,946 | 17,496,141 |
| 58 | Government Personnel, Pensions and Employee Benefits Administration | 13,250,416 | | 13,250,416 | 12,389,061 |
| 59 | Pensions and Employee Benefits Contributions | 10 | | 10 | |
| | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries | | | | |
| | —Historic Site — Pacific Rim National Park | | | | |
| | —Computer Exhibits and Training | | | | |
| | —National Associate Museums Program | | | | |
| | —Artifact Purchases | | | | |
| | —British Columbia Heritage Trust Administration | | | | |
| | —Public Library Books — Field | | | | |
| | —English as a Second Language — the Westcoast Reader | | | | |
| | | 83,615,210 | | 83,615,210 | 79,980,800 |
| | Special Account — Provincial Computerization of Libraries — *Special Appropriations Act* (S.B.C. 1982, chap. 40, sec. 7) | 775,000 | | 775,000 | 638,437 |
| | | 84,390,210 | | 84,390,210 | 80,619,237 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 54**

### MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Provincial Secretary and Minister of Government Services, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 190,839 | Total of vote | | 175,763 |
| | Group account classification | | |
| | Salaries and benefits | 167,394 | |
| | Operating costs | 5,703 | |
| | Asset Acquisitions | 2,666 | |
| | | 175,763 | |

## **Vote 55** PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

### *Description*

This vote provides for the administration of the *Ministry of Provincial Secretary and Government Services Act, Lottery Act, Queen's Printer Act, Election Act, Inquiry Act, Legislative Library Act, Document Disposal Act* and the provision of central services to the legislature, the executive council and government ministries including:

- (a) *Administration and Support Services* — This sub-vote provides for ministry administration and program support to the executive, administration of orders in council, official functions of the Provincial Secretary, data processing, building occupancy expenses, grants to non-profit associations and administration of the First Citizens' Fund.
- (b) *Provincial Secretary* — This sub-vote provides for the programs and activities of the Provincial Secretary. Acting as secretariat to government, the Provincial Secretary provides the following specialized services to the executive and government:
    - (i) Protocol and Special Services — provides for the expenses of cabinet and its members, cabinet committees, ministerial and related staff travel and transportation expenses within Canada, official ceremonies, government-hosted functions and for the costs associated with visiting dignitaries. Grants are provided for the Queen Elizabelth II British Columbia Centennial Scholarship.
    - (ii) Government House — provides for the operation of Government House, including official functions held there, and for the office of the Lieutenant Governor.
    - (iii) British Columbia Lotteries — provides for the licensing of bingos and other forms of social gambling in the province, for certain costs incurred in the administration of the Western Canada Lottery Foundation and Inter-provincial Lottery Corporation of British Columbia and for the administration of grants from the lottery fund as authorized by the *Lottery Act*. All expenditures are recovered from the Lottery Fund.
    - (iv) Provincial Elections — provides for the administration of provincial elections, by-elections and plebiscites and for the compilation and maintenance of the voters list as required by the *Election Act*.
- (c) *Government Services* — The sub-vote provides for the following programs and activities serving special offices, ministries and certain government agencies:
    - (i) Legislative Library — provides for library and research services, primarily to members of the legislative assembly and employees of government ministries.
    - (ii) Postal Branch — provides for the cost of all government postal services.
    - (iii) Records Management — provides for a centralized records management service to government ministries including technical microfilming advice and support.
    - (iv) Insurance and Risk Management — provides for technical advice and support services to government ministries for insurance and risk management.
    - (v) Legislative Building — provides for the costs of improvements to and the operation and maintenance costs of the legislative buildings and Government House.
    - (vi) Queen's Printer — provides for printing services and stationery supplies for all ministries and related organizations. All expenditures are recovered from users of this service.

| Appropriations | | | Actual Expenditures | |
|---|---|---|---|---|
| | | Classification by sub-vote | | |
| 12,179,376 | | Administration and Support Services | | 11,786,245 |
| 3,153,581 | | Provincial Secretary (net of recoveries) | | 3,960,430 |
| | 1,321,299 | —Protocol and Special Services | 988,239 | |
| | 316,301 | —Government House | 361,659 | |
| | 10 | —British Columbia Lotteries | 0 | |
| | 1,515,971 | —Provincial Elections | 2,610,532 | |
| 18,040,183 | | Government Services (net of recoveries) | | 15,729,328 |
| | 1,129,387 | —Legislative Library | 1,095,513 | |
| | 12,273,608 | —Postal Branch | 10,934,063 | |
| | 1,106,719 | —Records Management | 815,638 | |
| | 117,459 | —Insurance and Risk Management | 142,643 | |
| | 3,413,000 | —Legislative Building | 2,741,471 | |
| | 10 | —Queen's Printer | 0 | |
| 33,373,140 | | Total of vote | | 31,476,003 |

**Vote 55** — *Continued*

| | | |
|---|---|---|
| Group account classification | | |
| Salaries and benefits | | 12,384,284 |
| Operating costs | | 41,539,911 |
| Asset acquisitions | | 709,413 |
| Grants and contributions | | 113,101 |
| Other expenditures | | 536,170 |
| | | 55,282,879 |
| Recoveries | | |
| Queen's Printer | 22,415,059 | |
| Lottery Fund | 1,391,697 | |
| Other | 120 | |
| | | 23,806,876 |
| | | 31,476,003 |

**Vote 56**

## GOVERNMENT INFORMATION SERVICES

*Description*

This vote provides for the planning, coordination, and implementation of government communication policy and programs, general advertising and information services for all ministries and the operation of production centres for use by all ministries. A portion of the cost of production and advertising is recovered from other ministries, special accounts and funds.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 18,915,859 | Total of vote | | 18,443,832 |
| | Group account classification | | |
| | Salaries and benefits | 1,971,658 | |
| | Operating costs | 16,347,936 | |
| | Asset acquisitions | 124,186 | |
| | Other expenditures | 52 | |
| | | 18,443,832 | |

**Vote 57**

## CULTURE, HERITAGE AND RECREATION

### *Description*

This vote provides for the delivery of government programs under the *Museum Act*, *Library Act* and *Heritage Conservation Act* and for the implementation of policies and programs in the areas of culture, multiculturalism, the arts and amateur sports and recreation including:

(a) *Provincial Museum* — This sub-vote provides for increasing knowledge of British Columbia's human and natural history through the acquisition and care for museum collections, pursuant to the *Museum Act* and communication of the knowledge gained to the general public.

(b) *Provincial Archives* — This sub-vote provides for the acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the province.

(c) *Heritage Conservation* — This sub-vote provides for the protection, preservation and management of the province's heritage resources including archaeological sites, heritage buildings and the administration of the British Columbia Heritage Trust as required by the *Heritage Trust Act*.

(d) *Recreation and Sport* — This sub-vote provides for the implementation of government policies and the delivery of services for amateur sport, recreation and physical fitness. It also provides for advice and funding to amateur sport and recreation organizations, operation of the British Columbia summer and winter games and administration of the Physical Fitness and Amateur Sports Fund.

(e) *Cultural Services* — This sub-vote provides for the implementation of government policies and the delivery of services in the performing arts, museums and art galleries. It also provides advice and funding for the arts including the management of the British Columbia art collection and administration of the British Columbia Cultural Fund. This sub-vote also provides for the office of the cultural heritage advisor and includes grants to multicultural organizations.

(f) *Library Services* — This sub-vote provides for the administration of the *Library Act*, advice and grants to the province's public library systems, direct library services to various areas of the province and delivery of library services to special groups.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 4,854,858 | Provincial Museum | 4,794,730 | |
| 1,640,337 | Provincial Archives | 1,518,095 | |
| 1,735,661 | Heritage Conservation | 1,681,027 | |
| 1,188,869 | Recreation and Sport | 1,247,101 | |
| 794,531 | Cultural Services | 685,981 | |
| 7,670,690 | Library Services | 7,569,207 | |
| 17,884,946 | Total of vote | | 17,496,141 |
| | Group account classification | | |
| | Salaries and benefits | 8,686,141 | |
| | Operating costs | 2,381,115 | |
| | Asset acquisitions | 195,875 | |
| | Grants and contributions | 6,233,010 | |
| | | 17,496,141 | |

## **Vote 58** GOVERNMENT PERSONNEL, PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION

*Description*

This vote provides for policy, administration and support services to government on personnel, pension, and employee benefit matters through the following central agencies:

(a) *Public Service Commission* — This sub-vote provides for planning, development, implementation and administration of personnel policies and programs. Major programs and activities include human resource planning, recruitment and selection, the appointment of new employees, the promotion, demotion or transfer of employees within the public service and the placement of employees who are supernumerary, disabled or returning from long-term disability. The commission is also responsible for the identification, design, development and delivery of staff development training and safety programs throughout the public service, and the investigation and hearing of appeals involving appointments, management terminations and other complaints. A portion of the cost of delivering certain training courses is recovered from other ministries.

(b) *Government Employee Relations Bureau* — This sub-vote provides for the development of personnel management policies and practices including the negotiation and administration of collective agreements on behalf of the government, establishment of rates of remuneration, employee benefits policies, practices and administration, establishment and review of systems of job evaluation and classification in the government and determination of the classification of all positions within government organization structures. This sub-vote also provides for settlement payments for grievance arbitration, rights disputes and other personnel related settlements agreed to by the Bureau and for the employer's share of costs for boards of arbitration. A grant is provided for membership in the Public Employers of British Columbia.

(c) *Superannuation Commission* — This sub-vote provides for the administration of employee benefits as authorized by the *Public Service Benefit Plan Act*, the *Public Service Act* and other statutes. It also provides for the development of pension policies and the operation of nine pension plans as authorized by the following statutes or regulations:

*Pension (Public Service) Act;*
*Pension (Municipal) Act;*
*Pension (Teachers) Act;*
*Pension (College) Act;*
*Legislative Assembly Allowances and Pension Act;*
BC Rail Ltd. pension fund rules and regulations;
British Columbia Hydro and Power Authority pension fund regulations;
British Columbia Power Commission superannuation fund regulations; and
Workers' Compensation Board superannuation fund plan.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 4,292,930 | Public Service Commission | 3,735,809 | |
| 3,844,247 | Government Employee Relations Bureau | 3,788,694 | |
| 5,113,239 | Superannuation Commission | 4,864,558 | |
| 13,250,416 | Total of vote | | 12,389,061 |
| | Group account classification | | |
| | Salaries and benefits | 7,948,803 | |
| | Operating costs | 3,574,719 | |
| | Asset acquisitions | 732,061 | |
| | Grants and contributions | 106,850 | |
| | Other expenditures | 26,628 | |
| | | 12,389,061 | |

**Vote 59**

## PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS

*Description*

This vote provides for the costs to government of statutory and other employee benefits including:

(a) *Pension Contributions and Retirement Benefits:*

- (i) Provincial Pension — provides for the costs of employer contributions to the public service superannuation plan including certain agencies and corporations whose payrolls are administered by the central pay office of the government.
- (ii) Miscellaneous Statutory Items — provides for the employer's costs for minor statutory requirements such as payments in recognition of war service.
- (iii) Canada Pension — provides for the employer's costs of matching employee contributions to the Canada Pension Plan, including certain agencies and corporations whose payrolls are administered by the central pay office of the government.
- (iv) Members of the Legislative Assembly Superannuation — provides for the cost of government contributions as required by the *Legislative Assembly Allowances and Pension Act*.
- (v) Death and Retiring Benefits — provides for the costs of death benefits to nominated beneficiaries of participating pensioners, service gratuities upon death in service and pre-retirement leave and/or retirement allowances and costs granted to eligible employees.

Recoveries are received from certain agencies and corporations whose payrolls are administered by the government.

(b) *Employee Health, Insurance and Other Benefits:*

- (i) Extended Health and Dental — provides for employer's costs for the extended health and dental plan.
- (ii) Group Insurance — provides for the employer's costs for the group life insurance plan.
- (iii) Medical Services Plan — provides for the full payment by the employer of employee medical services plan premiums.
- (iv) Long-Term Disability — provides for employer contributions to the long-term disability plan.
- (v) Group Aviation Accident Insurance — provides for the employer's costs for group air travel insurance coverage.
- (vi) Unemployment Insurance — provides for the employer's costs for unemployment insurance premiums.
- (vii) Workers' Compensation — provides for the employer's costs for the assessment levied by the Workers' Compensation Board.
- (viii) Other Benefits — provides for the employer's costs for benefits for licensed professional employees, management appointees and other employees not covered by a collective agreement, severance settlements and other miscellaneous benefits and related payments.

Recoveries are received from certain agencies and corporations which participate in the employee health and insurance benefit plans and, in certain circumstances, from employees.

(c) *Chargebacks to Special Offices and Ministries of Government* — This sub-vote provides for the complete recovery of the costs of pension contributions and retirement benefits and employee health, insurance and other benefits from all special offices and ministries of government for employees covered by these plans and receiving these benefits.

| Appropriations | | | Actual Expenditures | |
|---|---|---|---|---|
| | | Classification by sub-vote | | |
| 86,876,000 | | Pension Contributions and Retirement Benefits (net of recoveries) | | 87,590,786 |
| | 63,985,000 | —Provincial Pension | 67,936,714 | |
| | 500,000 | —Miscellaneous Statutory Items | 9,280 | |
| | 12,260,000 | —Canada Pension | 11,643,798 | |
| | 270,000 | —Members of the Legislative Assembly Superannuation | 227,344 | |
| | 9,861,000 | —Death and Retiring Benefits | 7,773,650 | |
| 82,764,000 | | Employee Health, Insurance and Other Benefits (net of recoveries) | | 94,752,809 |
| | 19,700,000 | —Extended Health and Dental | 17,670,472 | |
| | 3,600,000 | —Group Insurance | 3,522,929 | |
| | 11,305,000 | —Medical Services Plan | 11,616,720 | |
| | 6,365,000 | —Long-Term Disability | 9,050,276 | |
| | 150,000 | —Group Aviation Accident Insurance | 126,971 | |
| | 23,000,000 | —Unemployment Insurance | 20,942,170 | |
| | 7,130,000 | —Workers' Compensation | 7,488,733 | |
| | 11,514,000 | —Other Benefits | 24,334,538 | |
| (169,639,990) | | Chargebacks to Special Offices and Ministries of Government (recoveries) | | (182,343,595) |
| 10 | | Total of vote | | 0 |

**Vote 59** — *Continued*

| | | |
|---|---|---|
| Group account classification | | |
| Salaries and benefits | | 189,432,431 |
| Recoveries | | |
| Provincial Pension Plan | 838,516 | |
| Canada Pension Plan | 263,118 | |
| Death and Retiring Benefits | 84,146 | |
| Extended Health and Dental | 3,798,231 | |
| Group Insurance | 1,275,490 | |
| Medical Services Plan | 321,687 | |
| Long-Term Disability | 33,166 | |
| Unemployment Insurance | 471,526 | |
| Workers' Compensation Board | 2,956 | |
| *Less* transfer to Vote 78 — contingencies | 12,817,057 | |
| Recoveries — other ministries | 169,526,538 | |
| | | 189,432,431 |
| | | 0 |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Historic Site — Pacific Rim National Park | 0 |

| | |
|---|---|
| Group account classification | |
| Operating costs | 44,498 |
| *Less* recoveries | 44,498 |
| | 0 |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Computer Exhibits and Training | 0 |

| | |
|---|---|
| Group account classification | |
| Operating costs | 152,957 |
| *Less* recoveries | 152,957 |
| | 0 |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | National Associate Museums Program | 0 |

| | |
|---|---|
| Group account classification | |
| Operating costs | 10,150 |
| *Less* recoveries | 10,150 |
| | 0 |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Artifact purchases | 0 |

| Group account classification | |
|---|---|
| Asset acquisitions | 24,044 |
| *Less* recoveries | 24,044 |
| | 0 |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | British Columbia Heritage Trust administration | 0 |

| Group account classification | |
|---|---|
| Salaries and benefits | 3,394 |
| Operating costs | 13,856 |
| | 17,250 |
| *Less* recoveries | 17,250 |
| | 0 |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | Public library books — field | 0 |

| Group account classification | |
|---|---|
| Operating costs | 266,714 |
| *Less* recoveries | 266,714 |
| | 0 |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

| Appropriations | | Actual Expenditures |
|---|---|---|
| 0 | English as a second language — the Westcoast Reader | 0 |

| Group account classification | |
|---|---|
| Operating costs | 62,750 |
| *Less* recoveries | 62,750 |
| | 0 |

## **Special Account**

### PROVINCIAL COMPUTERIZATION OF LIBRARIES
*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 7)

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 775,000 | Total expenditure | | 638,437 |
| | Group account classification | | |
| | Grants and contributions | 638,437 | |

# MINISTRY OF TOURISM

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations<br>Estimated | <br>Other Authorizations | <br>Total | Actual Expenditures |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| 60 | Minister's Office | 141,801 | | 141,801 | 139,700 |
| 61 | Ministry Operations | 7,730,710 | | 7,730,710 | 6,875,521 |
| | Statutory — *Public Service Act* (R.S.B.C. 1979, chap. 343, sec. 78) — Medical Expenses, London, England and California, U.S.A. | | 22,504 | 22,504 | 22,504 |
| | | 7,872,511 | 22,504 | 7,895,015 | 7,037,725 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 60**

### MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Tourism, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 141,801 | Total of vote | | 139,700 |
| | Group account classification | | |
| | Salaries and benefits | 132,573 | |
| | Operating costs | 5,787 | |
| | Asset acquisitions | 1,340 | |
| | | 139,700 | |

## **Vote 61** MINISTRY OPERATIONS

*Description*

This vote provides for the ministry's programs to develop and market the province's tourism potential including:

(a) *General Administration*—This sub-vote provides for general administration of the ministry including executive direction, financial services, administration and personnel services and policy development and planning.

(b) *Tourism Development*—This sub-vote provides for the development of tourist facilities in the province and services to visitors. Activities include visitor information centres, publication of road maps, accommodation guides and other information publications and training for operators and employees in the hospitality industry. Grants are provided to regional tourist councils to facilitate the coordination of province-wide tourist activities.

(c) *Tourism Marketing*—This sub-vote provides for the national and international marketing of British Columbia as a tourist destination. Activities include tourism advertising, operation of tourist information offices outside of Canada and the promotion of special events, attractions, conventions and winter ski developments. This sub-vote also provides for the information services of the ministry.

(d) *Royal Hudson Steam Train*—This sub-vote provides for the operation of the Royal Hudson Steam Train. Recoveries are received from the revenue generated by train operations.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 2,894,340 | General Administration | 2,309,429 | |
| 2,279,435 | Tourism Development | 2,572,231 | |
| 1,841,925 | Tourism Marketing | 1,446,825 | |
| 715,010 | Royal Hudson Steam Train (net of recoveries) | 547,036 | |
| 7,730,710 | Total of vote | | 6,875,521 |
| | Group account classification | | |
| | Salaries and benefits | 2,834,627 | |
| | Operating costs | 3,770,130 | |
| | Asset acquisitions | 79,073 | |
| | Grants and contributions | 781,303 | |
| | Other expenditure | 1,102 | |
| | | 7,466,235 | |
| | Recoveries | | |
| | Royal Hudson Steam Train | 590,714 | |
| | | 6,875,521 | |

## **Statutory**

*PUBLIC SERVICE ACT* (R.S.B.C. 1979, chap. 343, sec. 78)

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| 22,504 | Medical expenses—London, England and California, U.S.A. | | 22,504 |
| | Group account classification | | |
| | Salaries and benefits | 22,504 | |

# MINISTRY OF TRANSPORTATION AND HIGHWAYS

## Summary of Expenditure by Appropriation

| | | Total Appropriations | | | |
|---|---|---|---|---|---|
| Vote No. | Description | Estimated | Other Authorizations | Total | Actual Expenditures |
| | | $ | $ | $ | $ |
| 62 | Minister's Office | 218,797 | | 218,797 | 187,780 |
| 63 | Administration and Services Department | 10,213,139 | | 10,213,139 | 10,046,932 |
| 64 | Highway Operations Department | 461,206,535 | | | |
| | Supplement— | | | | |
| | Special Warrant No. 2 | | 100,000,000 | | |
| | Special Warrant No. 16 | | 121,588,000 | 682,794,535 | 665,617,406 |
| 65 | Hydro Development — Highway Construction | 10 | | 10 | |
| 66 | Motor Vehicle Department | 28,035,515 | | | |
| | Supplement — Special Warant No. 5 | | 4,820,000 | 32,855,515 | 31,989,706 |
| 67 | Motor Carrier Commission and Branch | 2,627,154 | | 2,627,154 | 2,583,689 |
| 68 | Transportation Policy Department | 5,695,879 | | 5,695,879 | 4,596,198 |
| 69 | Air Services Branch | 5,228,694 | | 5,228,694 | 5,073,237 |
| 70 | Crown Corporation Assistance | 55,807,700 | | 55,807,700 | 55,471,433 |
| | Statutory — | | | | |
| | *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 21 (1)) — Special Warrant No. 17—Grant *re* Newman Creek Railway Bridge | | 870,000 | 870,000 | 800,000 |
| | | 569,033,423 | 227,278,000 | 796,311,423 | 776,366,381 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 62** MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Transportation and Highways, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 218,797 | Total of vote | | 187,780 |
| | Group account classification | | |
| | Salaries and benefits | 178,311 | |
| | Operating costs | 9,469 | |
| | | 187,780 | |

## **Vote 63** ADMINISTRATION AND SERVICES DEPARTMENT

### *Description*

This vote provides for the executive direction of the ministry and for the administrative and support services to the operating, planning and research program, including the management of the ministry's resources.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 9,212,342 | General Administration—Highways | 9,017,488 | |
| 1,000,797 | General Administration—Transportation | 1,029,444 | |
| 10,213,139 | Total of vote | | 10,046,932 |
| | Group account classification | | |
| | Salaries and benefits | 4,786,720 | |
| | Operating costs | 4,726,763 | |
| | Asset acquisitions | 533,449 | |
| | | 10,046,932 | |

**Vote 64**

## HIGHWAY OPERATIONS DEPARTMENT

*Description*

This vote provides for the year-round maintenance and operation of the existing highway and ferry system and for the development and expansion of the system to meet transportation needs of industry and the general public including:

(a) *Highway Maintenance*—This sub-vote provides for the maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings and tunnels, the operation and replacement of equipment and winter maintenance involving snow and ice removal. Contributions are provided to various organizations in support of ski hill access, highway research and other transportation-related activities. Recoveries are received from the British Columbia Ferry Corporation for repairs to docks and other installations and vehicle maintenance.

(b) *Highway Construction and Improvements*—This sub-vote provides for the development, improvement and expansion of the highway and ferry system including planning, engineering, design, survey, construction, reconstruction, paving and rights-of-way acquisition and property purchase, all relating to provincial highways, roads, bridges, ferries, ferry landings and tunnels. It provides for the purchase of equipment and machinery and payment of authorized contributions to other levels of government in connection with their highway systems. Recoveries are received from shared programs with the federal government for railway crossings as well as North East Coal grade construction in conjunction with the British Columbia Railway Company.

| Appropriations | | | | Actual Expenditures |
|---|---|---|---|---|
| | | Classification by sub-vote | | |
| 264,493,335 | | Highway Maintenance (net of recoveries) | | 257,787,191 |
| | 215,762,127 | —Road Maintenance | 213,580,031 | |
| | 11,448,076 | —Bridge Maintenance | 9,954,979 | |
| | 37,283,132 | —Ferry Maintenance and Operations | 34,252,181 | |
| 418,301,200 | | Highway Construction and Improvements (net of recoveries) | | 407,830,215 |
| | 206,630,340 | —Roads | 206,375,889 | |
| | 118,100,000 | —Bridges and Ferry Landings | 102,759,517 | |
| | 1,448,015 | —Ferries Construction and Improvement | 659,329 | |
| | 34,800,000 | —Paving | 33,357,137 | |
| | 33,500,000 | —Planning and Engineering Services | 37,576,697 | |
| | 21,300,000 | —Property Acquisition | 25,462,792 | |
| | 2,522,845 | —Municipal Contributions | 1,638,854 | |
| 682,794,535 | | Total of vote | | 665,617,406 |

| | |
|---|---|
| 461,206,535 | Estimated |
| 100,000,000 | Special Warrant No. 2 |
| 121,588,000 | Special Warrant No. 16 |
| 682,794,535 | |

| Group account classification | | |
|---|---|---|
| Salaries and benefits | | 182,860,933 |
| Operating costs | | 212,576,262 |
| Asset acquisitions | | 267,353,794 |
| Grants and contributions | | 3,264,720 |
| Other expenditures | | 117,091 |
| | | 666,172,800 |
| Recoveries | | |
| British Columbia Ferry Corporation | 150,000 | |
| British Columbia Buildings Corporation | 405,394 | |
| | | 555,394 |
| | | 665,617,406 |

## **Vote 65** HYDRO DEVELOPMENT—HIGHWAY CONSTRUCTION

*Description*

This vote provides for the relocation and/or reconstruction of provincial highways, caused by the construction of British Columbia Hydro and Power Authority dams. All costs resulting from highway relocation or reconstruction are recovered from the British Columbia Hydro and Power Authority.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 4,979,172 | Hydro Development—Highway Construction Costs | 291,297 | |
| (4,979,162) | Recoveries from British Columbia Hydro and Power Authority | (291,297) | |
| 10 | Total of vote | | 0 |
| | Group account classification | | |
| | Salaries and benefits | 44,916 | |
| | Operating costs | 96,678 | |
| | Asset acquisitions | 149,703 | |
| | | 291,297 | |
| | Recoveries | | |
| | British Columbia Hydro and Power Authority | 291,297 | |
| | | 0 | |

**Vote 66**

## MOTOR VEHICLE DEPARTMENT

*Description*

This vote provides for the administration of the laws, regulations and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act, Commercial Transport Act, Motor Vehicle (All Terrain) Act* and *Highway (Industrial) Act* and accompanying regulations including:

(a) *Administration and Safety Branch*—This sub-vote provides for the offices of the Superintendent of Motor Vehicles and branch directors, for coordinated direction for the motor vehicle department and for planning, development and implementation of related policies and procedures including effective road user safety programs. Grants are provided to regional safety councils for coordinated activities promoting road user safety.

(b) *Vehicle and Drivers Licensing Branch*—This sub-vote provides for the registration and licensing of motor vehicles operating on public highways and roads and includes the issuance of automobile insurance policies for the Insurance Corporation of British Columbia and the licensing of persons to operate motor vehicles on public highways and roads. The latter includes the monitoring driving records, determining the ability and fitness of persons to operate motor vehicles and collecting revenue resulting from the issuance of licences and permits.

(c) *Standards and Compliance Branch*—This sub-vote provides for the development and implementation of industrial road safety programs, the establishment of industrial equipment standards and standards of maintenance and operator licensing practices and procedures as specified by the *Highway (Industrial) Act*. This sub-vote also monitors all commercial vehicle routes involving load measurement and weighing, issuing permits, traffic tickets and warnings and collecting revenue resulting from the issuance of permits.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 1,122,581 | Administration and Safety Branch | 1,080,328 | |
| 25,641,322 | Vehicle and Drivers Licensing Branch | 24,935,246 | |
| 6,091,612 | Standards and Compliance Branch | 5,974,132 | |
| 32,855,515 | Total of vote | | 31,989,706 |
| 28,035,515 | Estimated | | |
| 4,820,000 | Special Warrant No. 5 | | |
| 32,855,515 | | | |

| | |
|---|---|
| Group account classification | |
| Salaries and benefits | 14,983,078 |
| Operating costs | 15,699,211 |
| Asset acquisitions | 840,837 |
| Grants and contributions | 459,452 |
| Other expenditures | 7,128 |
| | 31,989,706 |

**Vote 67**

## MOTOR CARRIER COMMISSION AND BRANCH

*Description*

This vote provides for the regulation of the motor carrier industry through hearings, inspections and licensing procedures including:

(a) *Motor Carrier Commission*—This sub-vote provides for the regulation of the motor carrier industry intra-provincially by a provincial board pursuant to the *Motor Carrier Act* and extra-provincially by membership on a federal board pursuant to the *Motor Vehicle Transport Act (Canada)*.

(b) *Motor Carrier Branch*—This sub-vote provides for investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers. It provides for examination of schedules of rates charged by carriers as well as time schedules and the collection of revenue resulting from the issuance of licences. It also provides for recommendations to the Motor Carrier Commission, the implementation of decisions made by the commission with respect to such applications and for safety inspections of public passenger vehicles.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 415,775 | Motor Carrier Commission | 388,103 | |
| 2,211,379 | Motor Carrier Branch | 2,195,586 | |
| 2,627,154 | Total of vote | | 2,583,689 |
| | Group account classification | | |
| | Salaries and benefits | 1,810,777 | |
| | Operating costs | 694,867 | |
| | Asset acquisitions | 78,045 | |
| | | 2,583,689 | |

**Vote 68**

## TRANSPORTATION POLICY DEPARTMENT

*Description*

This vote provides for the development, evaluation and implementation of transportation policy in the marine, air, rail and other surface systems. It also provides for regulatory activity under the *Pipeline Act* and *Railway Act*. Major programs and activities include:

(a) *Administration — Transportation Policy Department* — This sub-vote provides executive direction of the department.

(b) *Transportation Policy Analysis Branch* — This sub-vote provides for the development of a comprehensive provincial transportation policy, including consideration of the transportation services of the British Columbia Ferry Corporation and the British Columbia Railway Company. This sub-vote also provides for the air transport assistance program which provides grants to communities to develop local airport facilities.

(c) *Engineering Inspection Branch* — This sub-vote provides for regulatory activity such as monitoring of construction, final inspections and annual inspection or certification of industrial projects under the *Railway Act* and *Pipeline Act*. The branch also examines and certifies operating personnel for railway and aerial tramways.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 281,512 | Administration — Transportation Policy Department | 184,543 | |
| 3,890,016 | Transportation Policy Analysis Branch | 2,986,858 | |
| 1,524,351 | Engineering Inspection Branch | 1,424,797 | |
| 5,695,879 | Total of vote | | 4,596,198 |
| | Group account classification | | |
| | Salaries and benefits | 1,714,016 | |
| | Operating costs | 1,652,887 | |
| | Asset acquisitions | 298,399 | |
| | Grants and contributions | 930,896 | |
| | | 4,596,198 | |

**Vote 69**

## AIR SERVICES BRANCH

### *Description*

This vote provides for the air services requirements of the provincial government including the acquisition and maintenance of aircraft, air and ground crews and other related operating and administrative costs. Recoveries are received from other ministries for staff travelling on government aircraft.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 5,228,694 | Total of vote | | 5,073,237 |
| | Group account classification | | |
| | Salaries and benefits | 1,998,112 | |
| | Operating costs | 3,185,467 | |
| | Asset acquisitions | 29,912 | |
| | | 5,213,491 | |
| | Recoveries | | |
| | Ministries | 140,254 | |
| | | 5,073,237 | |

**Vote 70**

## CROWN CORPORATION ASSISTANCE

### *Description*

This vote provides for provincial contributions to the British Columbia Ferry Corporation and the British Columbia Railway Company.

(a) *British Columbia Ferry Corporation* — This sub-vote provides for a contribution to the British Columbia Ferry Corporation and also provides for lease payments and related administrative costs for ferries leased to and operated by the corporation.

(b) *British Columbia Railway Company* — This sub-vote provides for a contribution to the British Columbia Railway Company to compensate the railway for the operating loss on government mandated services.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| | Classification by sub-vote | | |
| 47,822,700 | British Columbia Ferry Corporation | 47,821,433 | |
| 7,985,000 | British Columbia Railway Company | 7,650,000 | |
| 55,807,700 | Total of vote | | 55,471,433 |
| | Group account classification | | |
| | Operating costs | 1,633 | |
| | Asset acquisitions | 4,819,800 | |
| | Grants and contributions | 50,650,000 | |
| | | 55,471,433 | |

## Statutory

*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 12 (1))

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 870,000 | Special Warrant No. 17 — Grant *re* Newman Creek Railway Bridge | | 800,000 |
| | Group account classification | | |
| | Grants and contribution | 800,000 | |

## MINISTRY OF UNIVERSITIES, SCIENCE AND COMMUNICATIONS

### Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations — Estimated | Total Appropriations — Other Authorizations | Total Appropriations — Total | Actual Expenditures |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| 71 | Minister's Office | 127,518 | | 127,518 | 126,342 |
| 72 | Ministry Operations | 11,923,515 | | 11,923,515 | 11,754,551 |
| 73 | Government Telecommunications Services | 10 | | 10 | 10 |
| 74 | Universities | 328,248,700 | | 328,248,700 | 328,231,005 |
| | | 340,299,743 | | 340,299,743 | 340,111,908 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

### **Vote 71** MINISTER'S OFFICE

*Description*

This vote provides for the operation of the Office of the Minister of Universities, Science and Communications, including the minister's salary and expenses and those of the immediate staff.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 127,518 | Total of vote | | 126,342 |
| | Group account classification | | |
| | Salaries and benefits | 117,750 | |
| | Operating costs | 8,592 | |
| | | 126,342 | |

**Vote 72**

## MINISTRY OPERATIONS

*Description*

This vote provides for the central direction, administration and operation of the ministry including:

(a) *Administration, Support and Metric Conversion*—This sub-vote provides for the direction and development of ministry programs and services as well as administrative support and management services to the ministry. It also provides for rental and maintenance of buildings and offices occupied by ministry operations and data services. No provision has been made for the metric conversion program for 1984/85.

(b) *Science and Technology Programs*—This sub-vote provides for grants for scientific research and technological development and for initiatives encouraging the location and growth of high technology industries in British Columbia.

(c) *Communications Programs*—This sub-vote provides for the technical expertise required to assist government in developing and improving communications systems in British Columbia.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 1,424,945 | Administration, Support and Metric Conversion | 1,359,293 | |
| 10,000,000 | Science and Technology Programs | 10,058,000 | |
| 498,570 | Communications Programs | 337,258 | |
| 11,923,515 | Total of vote | | 11,754,551 |
| | Group account classification | | |
| | Salaries and benefits | 1,235,163 | |
| | Operating costs | 402,848 | |
| | Asset acquisitions | 58,540 | |
| | Grants and contributions | 10,058,000 | |
| | | 11,754,551 | |

## **Vote 73** GOVERNMENT TELECOMMUNICATION SERVICES

### *Description*

This vote provides for the operation of the government telecommunication network which serves all special offices and ministries and certain Crown corporations and agencies. It also provides for technical assistance in engineering and telecommunication equipment selection. Major programs and activities include:

(a) *Telecommunication Charges*—This sub-vote provides for the rental and operation of telecommunication systems required by special offices and ministries of the government and certain Crown corporations and agencies. Recoveries are received from Crown corporations and agencies for services provided.

(b) *Telecommunication Services*—This sub-vote provides for the operation of telecommunication administrative offices, switchboards in Victoria, Vancouver, Kamloops, Prince George and Nelson and specialized services relating to radio, data, audio and visual communication. Recoveries are received from Crown corporations and agencies for services provided.

(c) *Chargebacks to Special Offices and Ministries of Government*—This sub-vote provides for the complete recovery of the costs of providing telecommunication services from all special offices and ministries of the government.

| Appropriations | | | Actual Expenditures | |
|---|---|---|---|---|
| | Classification by sub-vote | | | |
| 24,064,540 | Telecommunication Charges (net of recoveries) | | 24,317,466 | |
| 2,390,460 | Telecommunication Services (net of recoveries) | | 2,384,488 | |
| (26,454,990) | Chargebacks to Special Offices and Ministries of Government (recoveries) | | (26,701,944) | |
| 10 | Total of vote | | | 10 |
| | Group account classification | | | |
| | Salaries and benefits | | 1,773,263 | |
| | Operating costs | | 28,592,770 | |
| | Asset acquisitions | | 1,082,342 | |
| | | | 31,448,375 | |
| | Recoveries | | | |
| | Ministries | 27,468,428 | | |
| | Other | 3,979,937 | | |
| | | | 31,448,365 | |
| | | | 10 | |

**Vote 74**

## UNIVERSITIES

### *Description*

This vote provides for the operation of the Universities Council, for contributions relating to the operating and capital support programs of the universities and other institutions, for development of university programs in non-metropolitan areas of British Columbia and the delivery system to support them and for the Knowledge Network of the West. Major programs and activities include:

(a) *Universities Council of British Columbia*—This sub-vote provides for contributions for the operating expenses of the Universities Council. The council is appointed by cabinet to act as its advisor on universities affairs. This independent Crown agency also serves as an intermediary between British Columbia's three public universities and the provincial government.

(b) *University Operating Contributions Program*—This sub-vote provides for contributions toward the operating expenses of the three provincial universities including instruction, research, support services, student services and administration. These contributions have been allocated to the three universities by the Universities Council based on a formula which has considered the size of the institution and student enrolment by year and type of course.

(c) *Operating Contributions (Other)*—This sub-vote provides for contributions for the development of university programs in non-metropolitan areas of British Columbia and for extension and other university programs requiring specialized funding.

(d) *Capital Support Program*—This sub-vote provides for contributions to the three provincial universities for the payment of interest and sinking fund provisions related to the capital cost of new buildings, renovations and improvements to existing facilities and for purchases of major equipment items financed through the British Columbia Educational Institutions Capital Financing Authority. Contributions are also provided for the debt servicing costs of the universities' short-term borrowing requirements.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Classification by sub-vote | | |
| 530,700 | Universities Council of British Columbia | 530,700 | |
| 285,943,000 | University Operating Contributions Program | 285,943,920 | |
| 12,555,000 | Operating Contributions (Other) | 13,716,921 | |
| 29,220,000 | Capital Support Program | 28,039,464 | |
| 328,248,700 | Total of vote | | 328,231,005 |
| | Group account classification | | |
| | Grants and contributions | 328,231,005 | |

# OTHER VOTED APPROPRIATIONS

## Summary of Expenditure by Appropriation

| Vote No. | Description | Total Appropriations — Estimated | Total Appropriations — Other Authorizations | Total Appropriations — Total | Actual Expenditures |
|---|---|---|---|---|---|
| | | $ | $ | $ | $ |
| 75 | Student Employment Programs (Minister of Labour) | 10,000,000 | | 10,000,000 | 8,875,844 |
| 76 | Transit Services (Minister of Human Resources) | 75,500,000 | | 75,500,000 | 68,156,726 |
| 77 | Interest on the Public Debt (Minister of Finance) | 237,600,000 | | | |
| | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 53 (a)) | | 36,536,079 | 274,136,079 | 274,136,079 |
| 78 | Contingencies (All Ministries — Minister of Finance) | 50,000,000 | | 50,000,000 | 27,231,810 |
| | | 373,100,000 | 36,536,079 | 409,636,079 | 378,400,459 |

## DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES, AND BY STANDARD EXPENDITURE CLASSIFICATIONS

**Vote 75 (Minister of Labour)**

### STUDENT EMPLOYMENT PROGRAMS

*Description*

This vote provides for the funding of employment programs for students and recent graduates.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 10,000,000 | Total of vote | | 8,875,844 |
| | Group account classification | | |
| | Grants and contributions | 8,875,844 | |

**Vote 76 (Minister of Human Resources)**

### TRANSIT SERVICES

*Description*

This vote provides for contributions to British Columbia Transit, custom bus services and provincial inter-urban bus services including:

(a) *British Columbia Transit*—This sub-vote provides for contributions for urban public passenger transportation services in large and small communities throughout the province.

(b) *Custom Bus Services*—This sub-vote provides for contributions for urban transportation services to the disabled in various communities throughout the province.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| | Classification by sub-vote | | |
| 74,000,000 | British Columbia Transit | 65,975,128 | |
| 1,500,000 | Custom Bus Services | 2,181,598 | |
| 75,500,000 | Total of vote | | 68,156,726 |
| | Group account classification | | |
| | Grants and contributions | 68,156,726 | |

**Vote 77 (Minister of Finance)**

### INTEREST ON THE PUBLIC DEBT

*Description*

This vote provides for the cost of interest on the direct debt of the province.

| Appropriations | | | Actual Expenditures |
|---|---|---|---|
| 274,136,079 | Total of vote | | 274,136,079 |
| 237,600,000 | Estimated | | |
| 36,536,079 | Statutory — *Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 53 (a)) | | |
| 274,136,079 | | | |
| | Group account classification | | |
| | Other expenditures | 274,136,079 | |

**Vote 78 (Minister of Finance)**

## CONTINGENCIES (ALL MINISTRIES)

*Description*

This vote provides for expenditures of a contingent or unexpected nature that are not provided for in any other vote. This vote also provides funding, in excess of that provided for in any other vote, for costs related to natural disasters, emergency relief, for assistance to those in need and for unanticipated developments.

| Appropriations | | Actual Expenditures | |
|---|---|---|---|
| | Severance payments | 13,119,057 | |
| | Employee Benefit Liability Adjustment | (7,224,857) | |
| | British Columbia Buildings Corporation Debt Servicing Grant | 10,000,000 | |
| | British Columbia Buildings Corporation Property Transfers | 2,961,009 | |
| | Telecommunication Charges and Lease Capitalization | 5,332,326 | |
| | Independent Schools | 1,498,402 | |
| | Attorney General — Ministry Operations | 1,018,050 | |
| | Port Simpson Fish Cannery | 259,783 | |
| | British Columbia Transit Reorganization | 209,031 | |
| | British Columbia Electoral Commission | 44,009 | |
| | Minister of International Trade and Investment Office Expense | 15,000 | |
| 50,000,000 | Total of vote | | 27,231,810 |

| Group account classification | |
|---|---|
| Salaries and benefits | 5,607,200 |
| Operating costs | 6,582,327 |
| Grants and contributions | 11,869,402 |
| Other expenditures | 3,172,881 |
| | 27,231,810 |

## SUMMARY OF FUND BALANCES AT MARCH 31, 1985

| | Fund Balances |
|---|---|
| **Fixed Capital (Perpetual) Funds** | |
| Capital Accounts— | $ |
| British Columbia Cultural Fund | 20,000,000 |
| First Citizens' Fund | 25,000,000 |
| Physical Fitness and Amateur Sports Fund | 20,000,000 |
| Current Accounts (available for expenditure)— | |
| British Columbia Cultural Fund | 604,787 |
| First Citizens' Fund | 1,514,796 |
| Physical Fitness and Amateur Sports Fund | 543,164 |
| **Other Funds** | |
| Farm Income Assurance Fund— | |
| Contributed Reserve | 9,674,624 |
| Operating | (536,759) |
| Fiscal Agency Loans Fund | 0 |
| Habitat Conservation Fund | 1,401,207 |
| Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund | 27,453,325 |
| Lottery Fund | 61,736,318 |
| Resource Revenue Stabilization Fund | 0 |
| Revenue Sharing Fund | 7,893 |
| | 167,399,355 |

---

**Note:** *See* the following pages for details of transactions for each of the funds.

## DETAILS OF TRANSACTIONS

Special Funds for the Year Ended March 31, 1985

### FIXED CAPITAL (PERPETUAL) FUNDS—CAPITAL ACCOUNTS

| | | |
|---|---|---|
| **British Columbia Cultural Fund** | | |
| Balance March 31, 1984 and 1985 | 20,000,000 | |
| **First Citizens' Fund** | | |
| Balance March 31, 1984 and 1985 | 25,000,000 | |
| **Physical Fitness and Amateur Sports Fund** | | |
| Balance March 31, 1984 and 1985 | 20,000,000 | |
| Fixed Capital (Perpetual) Funds—Capital Accounts balance, March 31, 1985 | | 65,000,000 |

### FIXED CAPITAL (PERPETUAL) FUNDS—CURRENT ACCOUNTS

#### British Columbia Cultural Fund

Originally created as the "Centennial Cultural Fund" by the *Centennial Cultural Fund Act* (S.B.C. 1967, chap. 2). The name of the Fund was changed effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*. The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 6 of the Act provides that the interest earned each year shall be used for the purpose of stimulating the cultural development of the people of the Province.

| | | | |
|---|---|---|---|
| Balance, April 1, 1984 | | 532,355 | |
| *Add* Interest received | 1,613,548 | | |
| Other | 36 | | |
| | | 1,613,584 | |
| *Less* Operating costs | 16,650 | | |
| Grants | 1,524,502 | | |
| | | 1,541,152 | |
| Balance, March 31, 1985 | | | 604,787 |

#### First Citizens' Fund

A perpetual fund created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 3 states that the interest credited to the Fund may be paid for the purpose of the advancement and expansion of the cultural, education, and economic circumstances and position of persons of the North American Indian race who were born in and are residents of the Province.

| | | | |
|---|---|---|---|
| Balance, April 1, 1984 | | 1,246,572 | |
| *Add* Interest received | 1,933,500 | | |
| Other | 9,432 | | |
| | | 1,942,932 | |
| *Less* Operating costs | 10,164 | | |
| Grants | 1,664,544 | | |
| | | 1,674,708 | |
| Balance, March 31, 1985 | | | 1,514,796 |

#### Physical Fitness and Amateur Sports Fund

This Fund was created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 4 states that the interest credited to the Fund may be paid for the furtherance and encouragement of physical fitness and participation by the residents of the Province in amateur sports.

| | | | |
|---|---|---|---|
| Balance, April 1, 1984 | | 650,230 | |
| *Add* Interest received | 1,606,307 | | |
| Other | 10,000 | | |
| | | 1,616,307 | |
| *Less* Operating costs | 25,164 | | |
| Grants | 1,698,209 | | |
| | | 1,723,373 | |
| Balance, March 31, 1985 | | | 543,164 |

## OTHER FUNDS

### Farm Income Assurance Fund

This fund was created by authority of the *Farm Income Assurance Act* (S.B.C. 1973 (2nd session), chap. 115), and by the authority of the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 85). The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) for the establishing, carrying-out and administering of farm income plans for such farmers in the Province as may be designated by the Lieutenant Governor in Council.

| | Reserve for Stabilization[1] | Operating (Deficit) | Fund Balance |
|---|---|---|---|
| Balance, April 1, 1984 | 9,674,624 | (6,312,920) | 3,361,704 |
| *Add* | | | |
| Producers premiums | | 26,272,675 | |
| Producers premiums interest | | 517,621 | |
| Government premiums | | 26,272,675 | |
| Total revenue | | 53,062,971 | 53,062,971 |
| *Less Indemnities* | | | |
| Beef producers | | 13,551,538 | |
| Berry producers | | 1,685,580 | |
| Boiler hatching egg producers | | (64,000) | |
| Greenhouse producers | | 421,960 | |
| Potato producers | | 2,391,166 | |
| Processed vegetable producers | | (288,338) | |
| Sheep producers | | 154,000 | |
| Swine producers | | 4,663,600 | |
| Tree fruit producers | | 24,771,304 | |
| Total indemnity | | 47,286,810 | 47,286,810 |
| Balance, March 31, 1985 | 9,674,624 | (536,759) | 9,137,865 |

---

[1] In fiscal 1979/80 a special contribution of $10 million was given by the Government to this Fund to supplement short term deficits of individual programs. This contributed reserve for stabilization was supplemented by a further $1 million in 1982/83 and used to cover the net write-off of discontinued programs. As of March 31, 1985, $9,674,624 remains of this reserve.

### Fiscal Agency Loans Fund

This Fund was created through the *Provincial Treasury Financing Amendment Act, 1983*. It is intended to hold amounts borrowed by the Province at its advantageous interest rate for the purpose of relending to various Provincial Crown corportations and certain local governments. The original borrowing and corresponding loans are considered debt and assets of the General Fund of the Province. Hence any revenue and expenditure related to these borrowings are General Fund transactions. This Fund merely holds the cash as payable to the General Fund until needed to meet the terms of the related debt instruments.

| | |
|---|---|
| Balance, March 31, 1984 and 1985 | 0 |

### Habitat Conservation Fund

This Fund was created by the *Miscellaneous Statutes Amendment Act (No. 2) 1981* for the purpose of the enhancement of fish and wildlife and their habitat. All fees, licences and gifts are to be paid directly into the Fund.

| | | | |
|---|---|---|---|
| Balance, April 1, 1984 | | 1,121,200 | |
| *Add* | | | |
| Fees and licences | 1,422,547 | | |
| Interest | 172,014 | | |
| Other | 4,520 | | |
| | | 1,599,081 | |
| *Less* | | | |
| Salaries | 221,089 | | |
| Operating costs | 923,040 | | |
| Capital | 74,945 | | |
| Other | 100,000 | | |
| | | 1,319,074 | |
| Balance, March 31, 1985 | | | 1,401,207 |

## Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund

This Fund was created by the *Industrial Development Fund Act* (R.S.B.C. 1979, chap. 194), for the purpose of enabling repayment of loans with interest, made under the Community Industrial Development Program of the Industrial Development Subsidiary Agreement to be paid into the Fund and used to make further loans under the Program.

| | | |
|---|---|---|
| Balance, April 1, 1984 | 25,927,295 | |
| *Add* Interest | 3,052,061 | |
| *Less* Federal Government share | 1,526,031 | |
| Balance, March 31, 1985 | | 27,453,325 |

## Lottery Fund

This Fund was established by authority of section 6 of the *Lotteries Act* (S.B.C. 1974, chap. 51), and continued by the *Lottery Act* (R.S.B.C. 1979, chap. 249, sections 6 and 7). The purpose of the Fund is to receive all proceeds from the conduct and operations of lotteries by the Province, to pay the costs of administration of the Act, and to pay out the balance, if any, for cultural or recreational purposes or for preserving the cultural heritage of the Province, or for any other purpose consistent with the objects of the Western Canada Lottery Foundation.

| | | | |
|---|---|---|---|
| Balance, April 1, 1984 | | 29,444,311 | |
| *Add* Revenue, net | | 84,493,299 | |
| *Less* | | | |
| Administration costs | | | |
| Salaries | 583,271 | | |
| Operating costs | 2,430,272 | | |
| Asset acquisitions | 11,806 | | |
| Total administration costs | 3,025,349 | | |
| Grants | 49,175,943 | | |
| | | 52,201,292 | |
| Balance, March 31, 1985 | | | 61,736,318 |

## Resource Revenue Stabilization Fund

This Fund was created by the *Resource Revenue Stabilization Fund Act* (S.B.C. 1982, chap. 24) for the purpose of stabilizing the annual growth of revenue paid into the General Fund. All resource revenue is paid into this Fund and transferred to the General Fund in amounts specified by the Lieutenant Governor in Council.

| | | | |
|---|---|---|---|
| Balance, April 1, 1984 | | 0 | |
| *Add* | | | |
| Petroleum and natural gas | 337,886,106 | | |
| Minerals | 54,223,755 | | |
| Forests | 127,304,270 | | |
| Water rentals and recording fees | 190,840,415 | | |
| *Wildlife Act*—fees and licences | 9,236,423 | | |
| | | 719,490,969 | |
| *Less* | | | |
| Retirement of B.C. Rail debt | 429,968,934 | | |
| Transfer to General Fund | 289,522,035 | | |
| | | 719,490,969 | |
| Balance, March 31, 1985 | | | 0 |

## Revenue Sharing Fund

This Fund was created by the *Revenue Sharing Act* (S.B.C. 1977, chap. 62), and continued under the *Revenue Sharing Act* (R.S.B.C. 1979, chap. 368, sec. 3). Beginning with the fiscal year ended March 31, 1979, money paid into this Fund from the General Fund was disbursed to municipalities and regional districts as grants. The majority of the grants were unconditional, given on a per capita basis. Conditional grants were for the purpose of general housing incentives, planning and administration, water facilities and major municipal highways.

| | | | |
|---|---|---|---|
| Balance, April 1, 1984 | | 30,127,945 | |
| *Add* Transfer from Municipal Affairs (Vote 53) | | 174,590,000 | |
| *Less* | | | |
| Grants, unconditional | 90,043,985 | | |
| Grants, conditional | | | |
| Municipal basic | 6,343,530 | | |
| Major municipal highways | 11,001,330 | | |
| Municipal planning | 203,410 | | |
| Municipal restructure grants | 1,403,190 | | |
| Regional districts | | | |
| —basic | 840,000 | | |
| —administrative | 280,000 | | |
| —planning | 4,750 | | |
| Capital grants | | | |
| —sewerage systems | 84,146 | | |
| —water systems | 430,078 | | |
| Sewerage and water study grants | 208,390 | | |
| Sewerage assistance grants | 56,839,705 | | |
| Powerline undergrounding grants | 11,667 | | |
| Water facilities assistance | 37,015,871 | | |
| | | 204,710,052 | |
| Balance, March 31, 1985 | | | 7,893 |

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# Volume 2

Province of British Columbia

# Public Accounts
# of
# British Columbia

## For fiscal year ended March 31
## 1985

### VOLUME II—SCHEDULE OF PAYMENTS

HON. HUGH A. CURTIS
*Minister of Finance*

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# ORDER OF PUBLIC ACCOUNTS

## Volume I

Section

Introduction to the Public Accounts

Summary financial statements of the Province ..... A

Combined General and Special Funds (Consolidated Revenue Fund) financial statements ..... B

Consolidated financial statements of the Province ..... C

Trust Funds ..... D

Details of expenditure by ministerial appropriations and statutory appropriations, and detailed Special Funds transactions ..... E

## Volume II

Detailed schedules of salaries, wages, travel expenses and other payments ..... F

## Volume III

Financial statements of Crown corporations and other Government agencies .. G

Trust Funds, including pension and superannuation funds administered by the Government ..... H

(A table of contents is provided at the beginning of each section.)

## SCHEDULES OF PAYMENTS

**Volume II** **SECTION F**

## CONTENTS

Page

Summary of detailed payments and reconciliation of total with financial statements ..... 1

Schedules of indemnities and allowances paid to members of the Legislature 3

Schedules of salaries, wages and travelling expenses by ministries:
- Legislation ..... 5
- Auditor General ..... 6
- Ombudsman ..... 7
- Premier's Office ..... 8
- Ministry of Agriculture and Food ..... 9
- Ministry of Attorney General ..... 12
- Ministry of Consumer and Corporate Affairs ..... 32
- Ministry of Education ..... 34
- Ministry of Energy, Mines and Petroleum Resources ..... 37
- Ministry of Environment ..... 39
- Ministry of Finance ..... 45
- Ministry of Forests ..... 50
- Ministry of Health ..... 68
- Ministry of Human Resources ..... 95
- Ministry of Industry and Small Business Development ..... 118
- Ministry of Intergovernmental Relations ..... 119
- Ministry of International Trade and Investment ..... 120
- Ministry of Labour ..... 121
- Ministry of Lands, Parks and Housing ..... 124
- Ministry of Municipal Affairs ..... 131
- Ministry of Provincial Secretary and Government Services ..... 132
- Ministry of Tourism ..... 137
- Ministry of Transportation and Highways ..... 138
- Ministry of Universities, Science and Communications ..... 167

Schedule of Payments of Grants, Contributions and Subsidies:
- Municipalities ..... 169
- Hospitals ..... 169
- School Districts ..... 170
- Social Service Agencies and Others ..... 171

Schedule of Payments to Individuals, Firms and Corporations ..... 194

## SCHEDULE OF PAYMENTS

### PREAMBLE

This Volume discloses the Combined General Fund and Special Funds (Consolidated Revenue Fund) expenditure by payee or program in the following categories:

- — Salaries and Indemnities paid to Members of the Legislature.
- — Salaries, Wages and Travelling Expenses by Ministries.
- — Grants, Contributions and Subsidies made to Municipalities, School Districts, Hospitals, Social Service Agencies, and others where the total payments are $2,000 or more. (It should be noted that this schedule reports payments made to the actual recipient of the funds. For this reason payments made under such programs as GAIN and Pharmacare to suppliers, selected by the program clients, are listed as payments to the supplier rather than to the client.)
- — Supplies or services, and purchases of fixed assets (including capitalized leases) listed by payee where the total payments are $5,000 or more.

# SUMMARY OF PAYMENTS

Indemnities, salaries, wages, travelling expenses and allowances as detailed in pages F 3 to F 167.

| | Salaries and Wages<br>$ | Travel Expense<br>$ | $ |
|---|---|---|---|
| Indemnities and allowances paid to members of the Legislature | 2,406,525 | | |
| Legislation | 2,366,147 | 32,399 | |
| Auditor General | 2,586,051 | 183,000 | |
| Ombudsman | 983,247 | 45,385 | |
| Premier's Office | 481,443 | 80,411 | |
| Ministry of Agriculture and Food | 14,061,912 | 989,655 | |
| Ministry of Attorney General | 124,141,509 | 2,193,932 | |
| Ministry of Consumer and Corporate Affairs | 11,251,219 | 333,613 | |
| Ministry of Education | 12,114,611 | 421,929 | |
| Ministry of Energy, Mines and Petroleum Resources | 10,545,004 | 472,715 | |
| Ministry of Environment | | | |
| Ministry Votes | 40,752,578 | 2,069,605 | |
| Habitat Conservation Fund | 221,089 | 25,229 | |
| | 40,973,667 | 2,094,834 | |
| Ministry of Finance | 27,397,434 | 692,566 | |
| Ministry of Forests | 102,845,995 | 3,709,865 | |
| Ministry of Health | 179,571,757 | 2,304,746 | |
| Ministry of Human Resources | 114,808,994 | 2,570,765 | |
| Ministry of Industry and Small Business Development | 5,864,489 | 667,139 | |
| Ministry of Intergovernmental Relations | 1,291,702 | 72,916 | |
| Ministry of International Trade and Investment | 115,592 | 36,972 | |
| Ministry of Labour | 22,383,039 | 1,218,810 | |
| Ministry of Lands, Parks and Housing | 30,250,226 | 943,585 | |
| Ministry of Municipal Affairs | 3,146,183 | 124,528 | |
| Ministry of Provincial Secretary and Government Services | | | |
| Ministry Votes | 26,771,897 | 970,046 | |
| Lottery Fund | 583,271 | 13,161 | |
| | 27,355,168 | 983,207 | |
| Ministry of Tourism | 2,467,144 | 226,655 | |
| Ministry of Transportation and Highways | 174,759,986 | 8,801,070 | |
| Ministry of Universities, Science and Communications | 2,677,312 | 138,432 | |
| Salaries and Wages | 916,846,356 | | |
| Employee benefits (page F 222) | 183,503,736 | | |
| | 1,100,350,092 | | 1,100,350,092 |
| Travel Expenses | | 29,339,129 | 29,339,129 |
| Payments of grants, contributions and subsidies, and for supplies or services and fixed assets (page 222). | | | 7,654,125,506 |
| Total of Payments Scheduled (page B 26). | | | 8,783,814,727 |

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* Payments made to employees pursuant to employment benefit plans are reported as salaries in this summary and in the detailed schedules for each ministry.

# SCHEDULES OF INDEMNITIES AND ALLOWANCES PAID TO MEMBERS OF THE LEGISLATURE
## for the fiscal year ended March 31, 1985

| Member | Constituency | Sessional Idemnity[1] | Standing and Special Committees |
|---|---|---|---|
| | | $ | $ |
| Barnes E O | Vancouver Centre | 40,647 | |
| Barrett D | Vancouver East | 6,674 | |
| Allowance as Leader of the Opposition | | 4,127 | |
| Bennett Hon W R | South Okanagan | 40,647 | |
| Blencoe R K | Victoria | 40,347 | 339 |
| Brown R | Burnaby-Edmonds | 40,647 | |
| Brummet Hon A J | North Peace River | 40,647 | |
| Campbell D J | Okanagan South | 27,810 | |
| Chabot Hon J R | Columbia River | 40,647 | |
| Cocke D G | New Westminster | 40,647 | |
| Curtis Hon H A | Saanich and the Islands | 40,347 | |
| Dailly E E | Burnaby North | 40,647 | |
| D'Arcy C | Rossland-Trail | 40,647 | |
| Davidson Hon W | Delta | 40,647 | 8,536 |
| Allowance as Speaker | | 24,762 | |
| Davis Hon J | North Vancouver-Seymour | 40,647 | |
| Fraser Hon A V | Cariboo | 40,647 | |
| Fraser R | Vancouver South | 40,647 | |
| Gabelmann C S | North Island | 40,647 | |
| Gardom Hon G B | Vancouver-Point Grey | 40,647 | 2,477 |
| Hanson G W | Victoria | 40,347 | |
| Heinrich Hon J H | Prince George North | 40,647 | |
| Hewitt Hon J J | Boundary-Similkameen | 40,647 | |
| Howard F | Skeena | 40,647 | 6,225 |
| Johnston R | Surrey | 40,647 | |
| Kempf J J | Omineca | 40,647 | |
| Lauk G V | Vancouver Centre | 40,647 | |
| Lea G R | Prince Rupert | 40,647 | |
| Lockstead D F | Mackenzie | 40,647 | |
| Macdonald A B | Vancouver East | 40,647 | |
| MacWilliam L | Okanagan North | 16,508 | |
| McCarthy Hon G M | Vancouver-Little Mountain | 40,647 | |
| McClelland Hon R H | Langley | 40,647 | |
| McGeer Hon P L | Vancouver-Point Grey | 40,647 | |
| Michael C C | Shuswap-Revelstoke | 40,647 | |
| Mitchell F J | Esquimalt-Port Renfrew | 40,347 | |
| Mowat D L | Vancouver-Little Mountain | 40,647 | |
| Nicolson L | Nelson-Creston | 40,647 | 6,854 |
| Nielsen Hon J A | Richmond | 40,647 | 1,819 |
| Parks J M | Maillardville-Coquitlam | 40,647 | |
| Passarell A L | Atlin | 40,647 | 485 |
| Pelton Hon F C A | Dewdney | 40,647 | 2,340 |
| Allowance as Chairman of the Select Standing Committee | | 1,000 | |
| Phillips Hon D M | South Peace River | 40,647 | |
| Ree A | North Vancouver-Capilano | 40,647 | |
| Reid W E | Surrey | 40,647 | |
| Reynolds J | West Vancouver-Howe Sound | 40,647 | |
| Richmond Hon C H | Kamloops | 40,647 | |
| Ritchie Hon W S | Central Fraser Valley | 40,647 | |
| Rogers Hon C S | Vancouver South | 40,647 | |
| Rose M W | Coquitlam-Moody | 40,647 | 4,369 |
| Sanford K E | Comox | 40,647 | |
| Schroeder Hon H W | Chilliwack | 40,647 | 2,108 |
| Segarty Hon T P | Kootenay | 40,647 | |
| Skelly R E | Alberni | 39,897 | |
| Allowance as Leader of the Opposition | | 20,635 | |
| Smith Hon B R D | Oak Bay-Gordon Head | 40,347 | |
| Strachan W B | Prince George South | 40,647 | 3,265 |
| Allowance as Deputy Speaker | | 11,056 | |
| Stupich D D | Nanaimo | 40,647 | |
| Veitch E | Burnaby-Willingdon | 40,647 | 5,293 |
| Wallace B B | Cowichan-Malahat | 40,647 | |
| Waterland Hon T M | Yale-Lillooet | 40,647 | |
| Williams R A | Vancouver East | 16,508 | |
| Totals | | 2,362,415 | 44,110 |

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[1] "Sessional indemnity" includes annual indemnity, expense allowance, capital city allowance and salary authorized by Sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act*, except the Premier and Ministers salaries included in the detailed salary list of the Ministry for which they hold the portfolio.

[2] "Standing and Special Committees" includes allowances and travel costs paid to or for individual members of various legislative committees under section 7 of the *Legislative Assembly Allowances and Pension Act*.

# SCHEDULE OF SALARIES, WAGES, AND TRAVELLING EXPENSES BY MINISTRIES

## for the year ended March 31, 1985

### LEGISLATION

| | Salary $ | Travel $ |
|---|---|---|
| Adams M | 18,895 | |
| Adrian V L | 18,895 | 1,825 |
| Anderson S | 8,233 | |
| Arneil B | 2,976 | |
| Atkins L J | 14,042 | |
| Auburn V | 5,396 | |
| Babb L | 19,780 | 387 |
| Bailey S C | 11,935 | |
| Ballard G B | 5,012 | |
| Barton J A | 645 | |
| Bastin N R | 1,582 | |
| Bayer J | 7,138 | |
| Beech H G | 32,068 | |
| Bennett J M | 585 | |
| Bevan E M | 3,389 | |
| Bevan E M | 4,155 | |
| Beyer C | 390 | |
| Bigwood R L | 363 | |
| Bilous M | 30,694 | 748 |
| Bleay H G | 5,346 | |
| Boniface L V | 2,840 | |
| Bradley V H | 6,319 | |
| Brodersen B W | 18,895 | |
| Brown J A | 3,150 | |
| Bruce H A | 3,150 | |
| Bruce V M | 585 | |
| Bryant R | 2,994 | 526 |
| Burley F C | 20,698 | |
| Cardin R V M | 585 | |
| Carlson L A | 5,432 | 12 |
| Carmichael W J | 585 | |
| Carswell M S | 2,657 | |
| Casson S | 8,233 | |
| Cescon D L | 11,994 | |
| Chandler P E | 4,594 | |
| Chapman K D | 4,916 | |
| Cherwak S M | 143 | |
| Cole L S | 2,478 | |
| Cook K M | 11,655 | |
| Coughlin E L | 707 | |
| Cox G | 19,318 | |
| Crawford J | 6,503 | |
| Crawford J Y | 2,901 | |
| Crothers W R | 1,097 | |
| Cumming J | 3,649 | |
| Czwarno P L A | 12,615 | |
| Danyleyko A | 5,502 | |
| Davidson G M | 1,756 | |
| Davies M P | 2,994 | 911 |
| Debenham F | 30,396 | |
| Decasseres D J | 19,780 | |
| Digeso S E | 19,512 | |
| Donnelly T P | 22,928 | |
| Dorrington E V | 3,750 | |
| Dorsey J M | 5,933 | |
| Duckitt A E | 4,472 | |
| Dunbar E N | 29,658 | 812 |
| Duncan J M | 16,452 | |
| Dunn T J | 14,515 | |
| Eldridge R H | 4,078 | |
| Elphick J K | 22,552 | |
| Emmerson R | 1,779 | |
| Engel M | 1,417 | |
| Eve C J | 25,019 | 675 |
| Femia E R | 19,128 | |
| Fletcher R | 1,623 | |
| Fox E | 2,994 | |
| Fraser A | 20,283 | |
| Fudge S K | 2,994 | 500 |
| Garcia F E | 329 | |
| Garrow V | 19,793 | |
| Gaunt L | 2,976 | |
| Geary R V | 22,230 | 328 |
| Gibault G M | 20,008 | 456 |
| Gibson C A | 1,097 | |
| Gislason G H | 39,910 | 480 |
| Gorsline M T | 16,549 | |
| Graham H A | 6,647 | |
| Greenwood E | 3,863 | |
| Greenwood M | 4,691 | |
| Greer D | 14,164 | |
| Hagmeier E H | 2,933 | |
| Hallam G | 700 | |
| Hamilton J S | 2,451 | |
| Harper D | 707 | |
| Haslam M E | 14,350 | |
| Hastings M E | 747 | |
| Hatlen E C | 20,145 | |
| Henderson R W | 1,604 | |
| Hlookoff E S | 16,609 | |
| Holm S N | 20,532 | |
| Holmes H W | 5,420 | |
| Holtby J A | 8,902 | |
| Horne I M | 72,221 | 336 |
| Howell M J | 585 | |
| Hutchinson D | 2,599 | |
| Izard I D | 24,566 | 848 |
| Jackson A N | 3,687 | 158 |
| Jackson L M | 363 | |
| Jacobs D | 11,655 | |
| Joe N | 391 | |
| Johnston E | 684 | |
| Kelly P A | 374 | |
| Kern M J | 28,099 | |
| Kilpatrick A B | 17,883 | |
| King D | 298 | |
| King E J | 6,004 | |
| Kingsley M I | 2,803 | |
| Konfederak J | 13,242 | |
| La-Pierre R J | 20,321 | |
| Lawson M | 585 | |
| Laxton J L | 2,994 | 534 |
| Lewis W S | 4,033 | |
| Lippert O P | 5,312 | |
| Little R E | 19,793 | |
| Lloyd E S | 24,597 | 502 |
| Locken D | 339 | |
| Ludtke C O | 4,029 | |
| Ludtke I M | 14,243 | |
| MacDonald E A | 9,139 | |
| MacEachern J H | 661 | |
| MacInnes D | 18,548 | |
| MacLaren K F | 11,061 | |
| MacMinn E G | 111,341 | 11,633 |
| MacPherson F D | 7,078 | |
| Mann R J | 4,320 | |
| Manning K | 2,976 | |
| Marotz N | 2,976 | 473 |
| Martin C A | 14,157 | |
| Maund J K | 5,524 | |
| McCurrach J | 12,708 | |
| McGregor L E | 585 | |
| McGuire P M | 5,905 | |
| McInnis J R L | 34,802 | 1,054 |
| McKinty D J | 25,527 | |
| McLean A T | 1,724 | |
| McMillan J A | 28,481 | |
| McNamee G A | 7,957 | |
| Merluk W | 25,611 | |
| Miele S | 522 | |
| Mika J | 31,560 | |
| Millard L | 3,396 | |
| Miller S M | 5,524 | |
| Mitchell L L | 2,722 | |
| Mitten D B | 5,776 | |
| Morgan N A | 2,994 | 500 |
| Morris L A | 16,333 | |
| Morrison D L | 339 | |
| Mortimore M J | 19,512 | |
| Mosser G F | 374 | |
| Munro M | 2,994 | 667 |
| Murphy E | 2,976 | 198 |
| Murphy M A | 585 | |
| Murphy S L | 22,889 | |
| Mytko H M | 14,205 | |
| Neesham M K | 20,024 | |
| Nicol R A | 20,775 | 1,700 |
| Nielsen S M C | 11,983 | |
| Nightingale E W | 22,949 | |
| Niven E A | 754 | |
| Norrington S | 32,401 | |
| O'Fallon C E | 2,994 | 500 |
| Paquet M M | 2,912 | |
| Parker H | 2,976 | 167 |
| Parkinson J N | 4,464 | |
| Parks E T | 3,541 | |
| Paterson T J | 20,673 | |
| Pauwels F G | 19,793 | |
| Perron N S E | 365 | |
| Peters W M | 585 | |
| Peterson R N | 2,800 | |
| Pfister D G | 16,192 | |
| Potts R C | 24,642 | 4,778 |
| Price J L | 20,259 | |
| Ranger G R | 15,256 | |
| Ratcliffe R E | 1,927 | |
| Reed M | 2,994 | 500 |
| Rees D M | 4,165 | |
| Reimer D | 2,976 | 239 |
| Richmond L A | 319 | |
| Roach W D | 4,076 | |
| Robbins P R | 28,099 | |
| Robertson D J | 374 | |
| Roff D | 747 | |
| Rogers M F | 26,398 | |
| Rollheiser S | 984 | |
| Ross M L | 12,556 | |
| Rotering G | 1,264 | |
| Roy L I | 707 | |
| Sallstrom M F | 3,411 | |
| Salonen L | 984 | |
| Sargent E M | 2,989 | |
| Sather Z U | 18,738 | |
| Schafer D A | 1,255 | |
| Scott M | 1,196 | |
| Sebastian D | 6,926 | |
| Shillington I M | 18,369 | |
| Stastny D | 18,631 | |
| Stencel I E | 1,284 | |
| Stewart F | 3,693 | |
| Stinson L M | 295 | |
| Stobbe E E | 5,018 | |
| Stubbs O C | 19,780 | |
| Swartz J R S | 1,268 | |
| Talbot H B | 6,892 | |
| Thain A J | 6,127 | |
| Thirlwall H L | 2,432 | |
| Thomas J I | 26,983 | |
| Thomson J | 2,293 | |
| Trott W J | 3,262 | |
| Turnbull E M | 16,697 | |
| Tweedhope G L | 17,482 | |
| Underwood E L | 352 | |
| Vail J | 4,623 | |
| Vance S K | 15,495 | 811 |
| Verspoor F | 570 | |
| Vreeswijk B | 3,522 | |
| Wallace W | 10,015 | |
| Waller P A | 19,229 | |
| Walushka E | 15,349 | 37 |
| Ward S M | 661 | |
| Waters B M | 16,549 | |
| Webster B | 2,976 | |
| Wenzel K J B | 18,232 | |
| Westby J | 558 | |
| Wharf J | 20,187 | |
| Wight M | 12,253 | |
| Williams D G | 19,773 | |
| Williams G O | 25,511 | 407 |
| Williams S A | 18,822 | |
| Williams W | 329 | |
| Wood C O | 3,486 | |
| Wylie K S | 18,599 | |
| Young R D | 585 | |
| Zwolak E A | 3,763 | |
| Transfers | (7,787) | (1,304) |
| Totals | 2,366,147 | 32,399 |

## AUDITOR GENERAL

| | Salary $ | Travel $ |
|---|---|---|
| Morrison E P Auditor General | 88,754 | 4,188 |
| Allen L J | 20,005 | 4,378 |
| Baran L M | 12,361 | 2,177 |
| Barr F | 37,985 | 2,686 |
| Barwin V | 11,780 | 1,100 |
| Baydala S M | 4,611 | 966 |
| Bell J M | 26,016 | |
| Boulter A R | 36,343 | 4,963 |
| Brown R E | 41,259 | 2,987 |
| Buonassisi P A | 12,436 | 2,659 |
| Burgess I S | 22,979 | 1,849 |
| Butcher R G | 31,183 | 6,294 |
| Callbeck D G | 18,564 | |
| Carter L R | 24,118 | 4,072 |
| Caufield R H | 11,626 | |
| Chambers A B | 30,137 | |
| Chan G F W | 29,681 | 3,232 |
| Changfoot N V | 32,724 | 103 |
| Chartier J M | 19,128 | |
| Crawley K J | 35,613 | |
| Crosby R J B | 21,765 | 3,530 |
| Darche B R | 17,263 | |
| Dawson G W | 56,944 | 179 |
| Day M R | 52,038 | 2,775 |
| De-Vries H A | 6,222 | 1,166 |
| Debelle B M | 17,185 | 2,254 |
| Dolhai E | 50,352 | 362 |
| Dove M A A | 21,733 | 686 |
| Effray P P | 19,122 | 39 |
| Fedorak K B | 20,426 | 5,963 |
| Fletcher E F | 19,146 | 432 |
| Godwin K G | 15,069 | 1,736 |
| Gordon J A | 34,378 | |
| Gregory J P | 50,993 | 3,346 |
| Gunson L E | 21,129 | 4,295 |
| Halliwell J D | 23,162 | 1,312 |
| Hamdi R D | 5,046 | 903 |
| Harper C A | 11,262 | |
| Haugen S V | 21,675 | 1,942 |
| Hayward R J | 61,019 | 2,894 |
| Heard F T | 37,309 | 1,092 |
| Hession M K | 13,195 | |
| Hnatiak R P | 19,683 | 826 |
| Hodgson W M | 22,493 | 4,146 |
| Hong-Tai E | 4,611 | 808 |
| Hurley B | 20,024 | |
| Jones B M | 22,242 | 4,811 |
| Jones R A | 35,164 | 2,849 |
| Kelso D H | 47,499 | 2,412 |
| Kenning P N | 8,298 | |
| Kojima L I | 45,342 | 1,465 |
| Lee G D | 18,564 | |
| Li Foa Wing P | 30,805 | 4,650 |
| Lindsay D R | 40,666 | 934 |
| Louie A M P | 18,172 | 2,925 |
| MacDonald L T | 11,470 | 2,169 |
| MacKian T P | 50,993 | 3,634 |
| Maglio M J | 34,458 | 220 |
| Marchildon R G | 10,641 | 3,603 |
| Marrion R E | 7,027 | 2,436 |
| Martin P | 27,271 | 1,415 |
| Matheson B A | 11,308 | 3,164 |
| Matheson N C | 34,258 | 2,315 |
| Mayfield B J | 18,173 | 4,093 |
| McAdams L P | 38,636 | 1,409 |
| McDonald N A | 19,104 | 3,656 |
| Morrow D J J | 12,633 | 2,986 |
| Mosher A D | 16,736 | 1,200 |
| Neily J A | 29,596 | 1,246 |
| Odhams H B L | 30,252 | 1,646 |
| Percival A G | 18,940 | 2,350 |
| Pierson R F | 20,829 | 1,894 |
| Plunkett P A | 45,606 | 406 |
| Poje D A | 31,804 | 3,824 |
| Price E S | 50,132 | 1,508 |
| Priestman R M | 12,460 | |
| Prince P I | 20,004 | |
| Quan K F | 20,127 | 4,496 |
| Roy P E | 41,929 | 1,330 |
| Sawin D L | 17,903 | |
| Schmitz W M | 41,259 | 2,424 |
| Shah H N | 34,378 | 2,371 |
| Sheaton J G | 31,116 | 1,075 |
| Simpson M J | 5,388 | 1,240 |
| Stadt E | 20,809 | 1,791 |
| Sydor M | 42,232 | 4,731 |
| Thompson J W | 20,550 | 1,439 |
| Timms A A | 45,606 | |
| Wallace R B | 53,360 | |
| Webster T J | 22,171 | 5,145 |
| Wheatley J A | 44,564 | 325 |
| Wilkes P J | 17,626 | |
| Wing D | 11,756 | 2,226 |
| Wong D | 5,898 | 1,597 |
| Wong D Y K | 7,983 | 1,217 |
| Wood J L | 20,260 | 283 |
| Woolley B A | 20,540 | 3,956 |
| Wu A | 5,758 | 698 |
| Yoshihara M R G | 7,697 | 2,688 |
| Young P L | 31,887 | |
| Transfers | (34,376) | (3,592) |
| Totals | 2,586,051 | 183,000 |

## OMBUDSMAN

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Friedmann K A Ombudsman | 88,762 | 24,242 |
| Amren R W B | 39,912 | |
| Anderson P | 260 | |
| Bell G W | 44,207 | 3,947 |
| Berry S P | 20,374 | |
| Beyer E L | 44,632 | 217 |
| Britneff E J | 30,810 | 1,330 |
| Carrington L J | 755 | |
| Coleman N S | 8,810 | |
| Cooper R D | 39,668 | 1,459 |
| Culver M E | 24,581 | |
| Davis D W | 37,899 | 1,599 |
| Doyle S | 33,804 | 1,724 |
| Frawley K | 334 | |
| Gardiner T M | 290 | |
| Gelfand M | 20,056 | 17 |
| Hadley S E | 35,886 | |
| Hamilton A B | 28,977 | 38 |
| Hayward D | 32,805 | 873 |
| Henders K C | 48,323 | 413 |
| Hennenfent D | 10,381 | 42 |
| Heyman S L | 19,608 | 33 |
| Hughes H | 30,916 | |
| La-Brooy M | 48,494 | 216 |
| Madison C L | 453 | |
| McKinnon E A | 19,094 | 109 |
| Parfitt D B | 59,768 | 6,704 |
| Perron E | 23,936 | 521 |
| Phillips D | 290 | |
| Pollard D P | 18,468 | |
| Rivers E | 34,107 | 47 |
| Schaufele I G | 18,324 | 34 |
| Scott D E | 20,932 | 230 |
| Soles I J | 29,252 | 441 |
| Stofer W | 5,747 | |
| Switzer J | 19,128 | |
| Trott W R | 31,817 | 961 |
| Tweddle R | 20,024 | |
| Williams H | 29,157 | 669 |
| Wong G A | 19,128 | 98 |
| Transfers | (56,922) | (579) |
| Totals | 983,247 | 45,385 |

## PREMIER'S OFFICE

| | Salary $ | Travel $ |
|---|---|---|
| Bennett Hon W R Premier | 36,480 | 13,719 |
| Spector N Deputy Premier | 67,721 | 14,418 |
| Bailey M A | 54,756 | 12,229 |
| Chan N | 10,514 | |
| Chiu V | 17,751 | |
| Gandhi J | 28,524 | |
| Jacobsen G | 10,509 | |
| Khan S | 20,024 | 258 |
| Laity N | 27,683 | |
| Louie K | 20,932 | |
| Mann D R | 28,779 | |
| McLaine I | 28,601 | 20,182 |
| Smith S D | 76,992 | 14,815 |
| Stevens J | 20,142 | |
| Vice A | 42,484 | 10,937 |
| Transfers | (10,449) | (6,147) |
| Totals | 481,443 | 80,411 |

## MINISTRY OF AGRICULTURE AND FOOD

| | Salary $ | Travel $ |
|---|---|---|
| Schroeder Hon H W Minister | 31,283 | 14,450 |
| MacEachern G A Deputy Minister | 63,554 | 20,687 |
| Abbott S P | 23,934 | 1,509 |
| Ablitt L G | 5,782 | 433 |
| Aiyadurai M | 39,782 | 679 |
| Alcock R J | 38,041 | 2,672 |
| Alexander R M | 24,055 | |
| Alfano L | 318 | 130 |
| Anderson D W | 31,040 | 1,657 |
| Anderson G G | 28,686 | 3,396 |
| Anderson J D | 49,140 | 4,237 |
| Anderson R G | 6,710 | 628 |
| Armatage M | 4,968 | |
| Armstrong B R | 23,003 | |
| Armstrong W H | 510 | 162 |
| Arndt H | 38,566 | 1,172 |
| Arrand J C | 45,154 | 5,786 |
| Atwall K | 25,012 | 720 |
| Avery R J | 22,041 | 2,790 |
| Awmack K J | 33,631 | 3,979 |
| Baehr B E | 48,673 | 9,469 |
| Barber D | 11,389 | 143 |
| Barisoff F | 18,595 | |
| Barker R A | 14,286 | 2,358 |
| Barker S P | 23,420 | 1,713 |
| Barliszen M E | 9,081 | 38 |
| Barrett M J | 19,128 | 137 |
| Barton D | 5,923 | |
| Basok M | 10,698 | 26 |
| Bateman D M | 18,524 | |
| Bates D | 5,491 | 599 |
| Bates D L | 45,126 | 826 |
| Bawtree A H | 45,126 | 2,961 |
| Bazett W E | 6,710 | |
| Beattie J L S | 1,116 | |
| Beaulieu L A | 20,933 | 1,191 |
| Bebb L A | 18,253 | |
| Bednard G | 2,933 | 7 |
| Bekes A D | 6,094 | 313 |
| Belcher B A | 23,184 | 1,002 |
| Bell J H | 26,264 | 3,573 |
| Belton J | 6,182 | |
| Bengtsson L G M | 19,650 | |
| Bennett W M | 19,119 | 445 |
| Berry B M | 166 | |
| Berry E L | 45,126 | 3,781 |
| Bertram B L A | 4,139 | 1,431 |
| Bertrand R A | 46,673 | 8,015 |
| Bertwell T | 5,409 | 43 |
| Betts M F | 40,915 | 3,279 |
| Beulah J E | 6,710 | 358 |
| Birtwistle E D | 19,128 | |
| Black D | 19,128 | |
| Blair D J | 446 | |
| Blake R G | 25,581 | 421 |
| Blumenauer D R | 44,695 | 6,145 |
| Bomford L E | 43,449 | 3,973 |
| Borleske G | 5,256 | |
| Borno C | 27,806 | 170 |
| Borysowich I A | 28,692 | 2,843 |
| Bourgeois P E | 5,400 | |
| Breault J R | 9,956 | 218 |
| Brethour D G | 11,990 | |
| Brightman S A | 25,012 | 400 |
| Brosseau B | 24,358 | 1,465 |
| Brown C E | 25,561 | 4,092 |
| Brown E F | 26,555 | 2,243 |
| Brown J A | 15,760 | |
| Brown L G | 30,581 | 2,184 |
| Brown L L | 10,009 | |
| Brown P A | 27,592 | 3,666 |
| Brown V E | 24,215 | |
| Browning W S | 19,827 | 81 |
| Brownlee B A | 6,333 | 3,316 |
| Brownlee C H | 45,126 | 1,540 |
| Bryant G J | 38,566 | 2,318 |
| Bryant O M | 22,183 | |
| Bryant R G | 30,581 | 297 |
| Bryce H H S | 33,825 | 10,128 |
| Buonassisi A J | 28,066 | 2,207 |
| Burdett A D | 22,900 | 5,066 |
| Burgess B D | 6,710 | 500 |
| Burgess F L | 25,095 | 1,403 |
| Burke D | 18,904 | |
| Burr W H | 27,203 | 2,758 |
| Bush D | 22,366 | |
| Cadwell D M | 18,666 | 75 |
| Caldow A | 34,290 | |
| Calvert F | 13,318 | 1,008 |
| Campbell M R | 19,128 | |
| Campbell N J | 5,683 | |
| Canning L | 17 | |
| Carne I C | 19,665 | 973 |
| Carpenter C | 18,577 | |
| Carson J M | 17,784 | |
| Carter A C | 4,310 | |
| Carter C G | 25,581 | 2,099 |
| Cecconi C | 18,172 | |
| Cedar C | 17,630 | 389 |
| Challen E S | 672 | |
| Chan S | 20,032 | |
| Chang J | 25,363 | |
| Chao C T | 37,980 | 1,143 |
| Chapman L R | 23,868 | 344 |
| Chappell L E | 6,693 | |
| Charles R J | 38,346 | 291 |
| Charlish K B | 24,794 | 870 |
| Chase R A | 822 | |
| Cherrington J D | 45,673 | 2,145 |
| Cheung R | 28,668 | 35 |
| Christensen G A | 19,128 | 132 |
| Christie P J A | 31,778 | 7,957 |
| Chu E B | 25,581 | 49 |
| Clark K J | 10,971 | 1,272 |
| Clarke D | 11,452 | 4,865 |
| Clavier A | 18,692 | |
| Clugston R E | 45,774 | 270 |
| Cochran R B | 23 | |
| Coldicutt M H | 16,256 | |
| Colebrook K J | 2,662 | |
| Colwell G | 2,849 | 72 |
| Combs S W | 35,849 | 5,391 |
| Conroy J F | 31,590 | 90 |
| Cooper M E | 19,671 | |
| Copeland W J | 6,211 | 1,657 |
| Costello R A | 45,126 | 1,432 |
| Cotic I | 19,047 | 854 |
| Courtenay E | 22,039 | |
| Cox-Rogers J L | 18,815 | 1,893 |
| Cranston R S | 38,566 | 2,801 |
| Craven K | 6,710 | |
| Crellin B J | 2,631 | |
| Crossfield D C | 9,362 | 126 |
| Crothers G | 18,928 | 1,943 |
| Crumback D B | 6,839 | 345 |
| Cue-Gonzales J | 6,397 | |
| Cullen D M | 26,331 | 1,166 |
| Cunliffe B C | 2,111 | 211 |
| Cuthill L | 164 | 91 |
| Damji H J | 21,736 | |
| Darbyshire G | 26,406 | 1,760 |
| Daum E D | 6,442 | 311 |
| Davidson J K | 14,082 | 218 |
| Davies D G | 44,672 | 647 |
| Dawson A B | 38,566 | 2,436 |
| Dawson R S | 26,416 | 1,750 |
| Daykin N W | 31,836 | 15,342 |
| Deacon R | 5,888 | |
| Deboer P P | 3,168 | 21 |
| Delves B | 28,668 | 62 |
| Denham M | 17,015 | 39 |
| Dennstedt E | 18,694 | 88 |
| Derry D | 18,339 | |
| Desrosiers E F | 1,895 | 798 |
| Deval P | 4,491 | |
| Dever T J | 45,126 | 1,018 |
| Devries J S | 26,863 | 15 |
| Dew B J | 6,913 | |
| Dhindsa S S | 38,566 | 1,606 |
| Dilts H J K | 382 | |
| Dobb J L | 45,126 | 11,370 |
| Dragushan G N G | 33,825 | 337 |
| Driehuyzen M G | 44,267 | 2,536 |
| Druet D A | 3,155 | 289 |
| Duchastel A | 4,246 | 742 |
| Dumont J | 8,213 | 344 |
| Ebell B W | 19,128 | |
| Eden R B | 8,073 | 4,474 |
| Eggleston E J | 20,932 | 822 |
| Elgie G L | 37,107 | 2,998 |
| Ellis G | 3,550 | 508 |
| Ellis K | 17,955 | |
| Ells N M | 20,266 | |
| Emerson R V | 8,746 | 4,863 |
| Emmond G S | 38,566 | 5,580 |
| England G E | 17,990 | 318 |
| Erman H R | 20,024 | |
| Evans P A M | 4,996 | |
| Falcetta P S | 23,922 | 1,067 |
| Farquhar D M | 18,409 | 55 |
| Farr B I | 6,710 | 1,668 |
| Farrant D K | 14,544 | |
| Faucher M P J | 25,863 | 252 |
| Felker B S | 25,487 | 342 |
| Field R | 6,635 | 443 |
| Flanigan G | 6,162 | |
| Flegel D P | 24,164 | 758 |
| Fleming C K | 20,643 | 544 |
| Flood D E | 25,581 | 279 |
| Fofonoff P | 38,566 | 4,656 |
| Fong C S Y | 19,128 | |
| Ford A J | 45,510 | 10,969 |
| Fox S G | 17,372 | 13 |
| Framst C E | | 1,496 |
| France R T | 45,126 | 5,716 |
| Fredericks J H | 22,605 | 5,149 |
| Frederickson L L | 9,474 | 1,345 |
| Freed D E | 44,672 | 4,743 |
| Froese W R | 23,796 | 720 |
| Fry C J | 20,310 | 150 |
| Gabrielson D M | 3,199 | 1,142 |
| Gajowski P | 9,168 | |
| Gallinger V | 19,128 | 239 |
| Garcin L B | 181 | |
| Gardner J E | 6,710 | |
| Gardner S A | 17,454 | 1,475 |
| Gasperdone H C | 45,126 | 1,592 |
| Gates N J | 17,425 | 1,694 |
| Gauthier C P | 7,555 | 149 |
| Geldart H G | 38,190 | 4,000 |
| Gerber H S | 45,126 | 1,540 |
| Gibbs A | 6,710 | 36 |
| Giesbrecht I | 5,532 | |
| Gilbert K L | 10,103 | 566 |
| Gilchrist E W | 48,477 | |
| Gill R | 1,432 | |
| Gillis M | 32,251 | 2,470 |
| Goertzen C | 2,170 | |
| Good O E | 4,172 | 369 |
| Gorbahn H W | 34,051 | 7,051 |
| Gore C A | 20,792 | 470 |
| Gough N A | 45,097 | 2,929 |
| Graham C | 14,827 | |
| Grant D L | 2,237 | 832 |
| Grayston D M | 2,165 | |
| Grayston S M | 25,581 | 266 |
| Green J R | 37,107 | 2,124 |
| Greenfield J V W | 48,446 | 739 |
| Greenwell B R | 3,343 | 104 |
| Griffin P | 252 | |
| Grimm E S | 2,026 | |
| Grimshaw M J | 23,865 | 883 |
| Grossmith C L | 18,418 | |
| Gubbels P M | 44,786 | 958 |
| Gyorfi K D S | 19,954 | 108 |
| Haayema C | 23,846 | 997 |
| Hackett B A | 54,674 | 6,987 |
| Hallett G B | 6,094 | |
| Hallman R D | 37,808 | 3,438 |
| Hamilton D M | 45,126 | 3,308 |
| Hampton S | 21,127 | 3,660 |
| Hanson E L | 28,874 | 1,864 |
| Hansson A | 9,880 | |
| Harms D B V | 26,508 | 80 |
| Harper B M | 36,114 | 791 |
| Harrington M | 19,128 | 184 |
| Harris M J | 28,099 | |
| Harrison J B | 26,405 | 3,947 |
| Harrower I J | 869 | 50 |
| Hartwig C | 58 | |
| Harvey S | 9,686 | |
| Hayes B W | 42,191 | 332 |
| Haynes K W G | 25,095 | 740 |
| Heasman L H | 20,932 | |
| Hodges W D | 24,144 | 1,404 |
| Helmersen A J | 45,126 | 7,280 |
| Hendriks M A | 21,223 | 43 |
| Hennes G | 25,581 | 377 |
| Herrick J W | 5,539 | 841 |
| Hewett S | 1,233 | |
| Hewitt M P | 48,038 | 4,837 |
| Hill J T | 38,566 | 196 |
| Hilliard C R | 21,180 | 5,628 |
| Hilmer P M | 23,403 | 221 |
| Ho T | 23,184 | |
| Hodge B A | 49,807 | 21,440 |
| Hofmeyr H D | 22,632 | 5,855 |
| Holbrook C | 26,391 | 777 |
| Hollingshead A R | 16,284 | 4,995 |
| Hollingshead D | 2,107 | 926 |
| Hopkins R C | 43,091 | 739 |
| Hopkins W O | 23,856 | 494 |
| Hornidge R L | 22,355 | 294 |
| Horsburgh H D | 29,769 | 2,076 |
| Hooker A A | 24,975 | 1,737 |
| Houlden W B E | 4,689 | |
| Hsin D | 23,014 | |
| Hughes B W | 3,461 | |
| Hughes E C | 43,021 | 4,665 |
| Humphrey-Baker P R | 19,421 | 2,268 |
| Hunter L M | 3,304 | 633 |
| Hurd L E | 45,097 | 3,273 |
| Hutton G | 34,195 | 3,607 |
| Hyslop D | 3,521 | |
| Infeld A N | 45,098 | 5,615 |
| Jackson H L | 6,031 | 257 |
| Jahren E | 5,247 | |
| James M K | 38,545 | 3,827 |
| Jane R C | 18,283 | |

## MINISTRY OF AGRICULTURE AND FOOD—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Jarvin R N | 44,274 | 7,741 |
| Jaschinsky G | 9,615 | |
| Jeck S C | 6,710 | 429 |
| Jensen E M | 2,369 | 849 |
| Jensen J E | 25,581 | 1,580 |
| Jenstad E N | 45,126 | 2,249 |
| Johnson D C | 4,567 | 75 |
| Johnson E M | 3,157 | 353 |
| Johnson H E | 17,545 | |
| Johnson K | 18,454 | 3 |
| Johnson P D A | 39,134 | 3,032 |
| Johnson S P | 18,595 | 133 |
| Johnstone C G | 39,323 | 3,572 |
| Johnstone S M | 22,111 | |
| Jones B A | 26,347 | 1,210 |
| Jones P D | 36,045 | 3,506 |
| Jonker I | 6,710 | 370 |
| Joynt H W | 25,581 | 2,655 |
| Judge J L | 17,105 | 687 |
| Jung I E | 27,203 | 4,487 |
| Jupp K | 6,073 | 31 |
| Karen A | 6,094 | 1,163 |
| Kay E | 5,365 | 3,213 |
| Keay G R | 38,566 | 4,959 |
| Keen L J | 42,191 | 12,346 |
| Keepence I W | 5,993 | |
| Kelly K P | 510 | 15 |
| Keng L J Y | 20,862 | |
| Kenner P K | 19,128 | 124 |
| Kent D V | 543 | 817 |
| Kerr H L | 2,522 | 893 |
| Kienast R F | 5,069 | 1,687 |
| Kilpatrick R C | 38,566 | 3,008 |
| Kim C S | 19,480 | |
| Kim J | 36,659 | 1,113 |
| King H W | 27,203 | 323 |
| Kingzett C M | 27,203 | 775 |
| Kline R O | 38,566 | 3,483 |
| Kluge H A | 33,825 | 5,695 |
| Knight P | 31,138 | 315 |
| Kock R L | 9,877 | 1,660 |
| Kohlert R N | 48,673 | 13,316 |
| Konrad K L | 4,454 | |
| Kundarewich P B | 30,024 | 557 |
| Laboucane S J | 19,128 | |
| Lacey P J | 17,105 | |
| Lacey T J | 24,191 | |
| Laflamme P C | 6,635 | 178 |
| Laing B T | 38,423 | 303 |
| Lalonde R K | 744 | |
| Langham V | 18,754 | |
| Langston R | 18,595 | |
| Larsen M I | 19,128 | |
| Latremouille M D | 5,257 | 1,896 |
| Lauder A B | 48,580 | 3,513 |
| Lea L L | 22,741 | |
| Leach S W | 968 | |
| Lee J | 27,657 | 148 |
| Leidenfrost P D | 24,794 | 187 |
| Leveaque R A | 2,720 | 637 |
| Lew E E | 25,012 | 545 |
| Lewis R J | 49,374 | 16 |
| Lister G | 6,710 | 436 |
| Lister R S | 4,608 | |
| Littler D | 12,871 | |
| Lloyd J B | 5,032 | |
| Long F J A | 25,581 | 1,314 |
| Loucks E | 25,581 | 615 |
| Low C | 5,981 | |
| Lucas G | 13,948 | 282 |
| Ludlow W E | 28,676 | 984 |
| Lundberg N | 16,979 | |
| Mabbett G M | 25,548 | 2,457 |
| MacAtee G A | 37,107 | 6,144 |
| MacAuley M E | 18,694 | |
| MacDonald K R | 51,824 | 558 |
| MacKenzie I W | 25,581 | 21 |
| MacKinnon D R | 17,624 | |
| MacMillan C | 5,345 | |
| Maddocks A H | 26,395 | 1,689 |
| Magdalenich Z | 7,743 | |
| Magee V F | 11,639 | |
| Magnaye V M | 22,388 | 3,747 |
| Malczyk K | 38,259 | 395 |
| Malmberg M J | 37,842 | 3,859 |
| Markham R S | 15,207 | 2,122 |
| Marling A E | 2,295 | 1,396 |
| Marriott R N | 3,110 | |
| Marsh I M | 19,128 | 17 |
| Marshall H M | 25,598 | 721 |
| Marshall N | 6,710 | 1,404 |
| Marshall V J | 25,581 | 1,732 |
| Mason B D | 43,436 | 3,836 |
| Matson R | 6,710 | 229 |
| Matthew E L | 6,710 | 572 |
| Matviw D M | 53,034 | 7,905 |
| Mauza B E | 44,875 | 1,967 |

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Mawson A J | 19,128 | 72 |
| Mawson-Schmitke S | 4,070 | |
| May L D | 19,109 | |
| McAra K | 6,333 | 226 |
| McAuley M W J | 25,581 | 3,402 |
| McBride B L | 39,118 | 1,503 |
| McCaghey W D | 30,671 | 4,253 |
| McCarthy K M | 18,510 | |
| McClelland N | 18,426 | |
| McConnell W M | 36,839 | 7,467 |
| McCutcheon D M | 44,288 | 4,036 |
| McDermid D H | 6,085 | 375 |
| McDonnell A W | 38,566 | 5,903 |
| McGowan J | 7,742 | |
| McGrenere M F | 23,066 | 277 |
| McGuire D | 6,029 | 1,482 |
| McIntosh J W | 2,011 | |
| McKenzie D L | 4,900 | 573 |
| McKenzie F B | 6,258 | 612 |
| McKinstry D | 22,288 | 1,239 |
| McKinstry J L | 17,242 | |
| McLeod M | 2,849 | 58 |
| McLeod P H | 20,932 | 259 |
| McNeil A O | 37,107 | 4,567 |
| McNicol N G | 22,326 | 6,841 |
| Meade S W | 31,147 | 2,323 |
| Meadley N J | 23,184 | |
| Melnychuk D | 43,831 | 3,630 |
| Merz L | 6,011 | 347 |
| Metzger J F | 28,010 | 958 |
| Metzler J | 10,006 | |
| Middleton M N | 19,128 | |
| Miller G L | 27,203 | 186 |
| Miller K B | 35,570 | 3,167 |
| Miller R J | 55,229 | 7,537 |
| Miller R J | 544 | 134 |
| Milot E A | 1,370 | 700 |
| Milsom A S | 6,710 | 96 |
| Mitchell R J | 2,400 | 733 |
| Mitchell S R | 316 | |
| Modahl P D | | 8 |
| Moilliet D E | 27,683 | 992 |
| Monroe B E | 1,525 | 685 |
| Moore B | 28,668 | |
| Moore E L | 32,324 | 1,662 |
| Moser E L | 2,449 | 1,369 |
| Murdoch R P | 51,303 | 2,642 |
| Murray J F | 25,581 | 4,194 |
| Musil P | 1,666 | 940 |
| Musyowski F E | 25,581 | 526 |
| Naumann K | 8,238 | 230 |
| Neumann H P | 30,581 | 1,076 |
| Newman B F | 6,710 | 3,553 |
| Newman J F | 44,724 | 1,968 |
| Nicholls K R | 7,144 | 1,599 |
| Nielsen A L | 20,624 | |
| Novotny L | 27,829 | 1,027 |
| Nunuk D | 5,127 | |
| O'Keeffe B | 28,137 | |
| Obratoski D | 9,047 | 5,014 |
| Odermatt W J | 38,566 | 635 |
| Olde Heuvel L P | 10,412 | 682 |
| Oliver A L | 35,728 | 1,263 |
| Olson S D L | 6,860 | |
| Ormrod D J | 45,126 | 1,858 |
| Oswell M G | 55,538 | 7,352 |
| Ottenbreit L J | 9,047 | 3,986 |
| Ouellette P L | 22,424 | 678 |
| Paananen S I | 26,422 | 2,143 |
| Paige J L | 18,895 | |
| Paluch W C | 20,480 | |
| Park S I | 7,945 | |
| Parsons J E | 38,566 | 2,283 |
| Pearson D L | 26,324 | 4,781 |
| Pede R H | 18,216 | |
| Pedersen D | 24,471 | 544 |
| Pedersen M E R | 14,580 | 2,472 |
| Pelletier D A | 19,128 | |
| Pelter J A | 48,884 | 8,454 |
| Penner D S | 552 | 47 |
| Perera D A W T | 42,191 | 3,318 |
| Perkin E F | 1,195 | 66 |
| Peters W S | 44,288 | 1,599 |
| Peterson T N | 45,459 | 7,259 |
| Pettyfer P H | 31,255 | 3,596 |
| Phillips I H | 25,581 | 2,836 |
| Phillips J B | 44,740 | 2,231 |
| Phillips J C | 15,125 | |
| Philp J P | 21,395 | 5,636 |
| Phiniotis C | 23,363 | |
| Plotnikoff J P | 43,992 | 1,297 |
| Pond W E | 9,658 | 2,360 |
| Popplestone C | 8,849 | 2,782 |
| Preisal W B | 19,417 | |
| Preston R J | 4,697 | 1,933 |
| Price J B | 45,126 | 1,857 |
| Price R | 27,187 | 125 |

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Price W H | 1,986 | 1,286 |
| Pringle D P | 20,024 | 385 |
| Procter C | 6,710 | 471 |
| Procter P J | 42,197 | 4,050 |
| Proulx J A | 22,815 | 9,605 |
| Puls R | 28,668 | 563 |
| Quadros W E | 2,050 | 738 |
| Quan L | 18,569 | |
| Quesnel H J | 22,033 | 4,866 |
| Quigley M D | 25,581 | 1,961 |
| Ralph R R T | 30,033 | 2,711 |
| Randlesome A G C | 724 | 166 |
| Ratzlaff C R | 8,000 | |
| Ratzlaff D A | 23,014 | |
| Reay C D | 1,367 | 539 |
| Reay L D | 25,177 | 691 |
| Redman P M | 20,024 | |
| Reeves T R | 8,109 | |
| Renfrew K J | 7,386 | |
| Reynolds C D | 24,164 | 201 |
| Rhodes N C | 25,581 | 6,428 |
| Richardson C | 18,643 | 329 |
| Richmond R J | 45,126 | 6,477 |
| Ridennoure R T | 19,885 | 315 |
| Ridenour H I | 515 | 281 |
| Roberts B | 33,661 | 1,648 |
| Robertson E | 1,754 | 196 |
| Robertson S R A | 24,341 | 1,839 |
| Robinson J H | 45,323 | |
| Rodman H R | 49 | |
| Rogers R W | 26,387 | 408 |
| Ronay A | 38,826 | 1,945 |
| Ronneseth K D | 20,100 | 480 |
| Rowed R J | 2,053 | |
| Rugg D A | 49,607 | 7,470 |
| Russell B | 6,094 | 423 |
| Rutherford J | 6,710 | 210 |
| Sampson H J | 25,180 | 1,071 |
| Sanders M J | 45,126 | 6,545 |
| Sands D J | 43,203 | 1,121 |
| Sandy K | 32,883 | 957 |
| Sasaki H W | 35,069 | 6,537 |
| Saunders E L | 19,587 | |
| Saunderson C W | 1,585 | 838 |
| Sawatzky L G | 19,092 | |
| Scabar L A | 25,363 | |
| Schildroth J W | 41,519 | 7,565 |
| Schmidt E | 21,363 | 1,536 |
| Schulz E | 33,111 | 7,016 |
| Schulze K | 712 | |
| Scott M G | 15,209 | 136 |
| Scott R B | 26,864 | 1,050 |
| Scott R L | 31,841 | 5,084 |
| Scurrah S D | 19,128 | |
| Senn N L | 41,248 | 1,378 |
| Sera R A | 45,406 | 4,347 |
| Shaw M | 16,025 | 47 |
| Shelkie J M | 5,533 | |
| Sherwood M J | 22,803 | |
| Siempelkamp W E | 14,413 | |
| Sigurdson L S | 6,710 | 236 |
| Sikora G | 9,060 | 1,988 |
| Simons J J | 7,192 | 330 |
| Slyth P A | 19,107 | |
| Smith B E | 33,834 | 3,026 |
| Smith B N | 23,833 | 1,861 |
| Smith D M | 17,673 | 498 |
| Smith F | 7,238 | 685 |
| Smith L M R | 17,790 | |
| Smith R L | 281 | 53 |
| Smitten Z W | 11,497 | 376 |
| Sneddon C A | 14,220 | |
| Snow H S | 22,355 | 219 |
| Snyder B G | 21,327 | 465 |
| Soder E M | 38,566 | 5,371 |
| Spencer R L | 19,128 | 15 |
| Sperling A | 3,242 | 33 |
| Stark M A | 1,722 | |
| Starr H W | 5,583 | 406 |
| Statham H A | 205 | |
| Steele J R | 46,793 | 3,319 |
| Stephenson D D | | 20 |
| Stephenson J W | 288 | |
| Steves J M | 6,710 | |
| Steward L | 10,898 | 507 |
| Stewart C D | 14,689 | 36 |
| Stewart J | 20,932 | 217 |
| Stone G C | 31,138 | 1,731 |
| Strachan G A | 38,566 | 2,615 |
| Sund F J R | 15,789 | 2,310 |
| Supeene N J | 2,660 | |
| Sutcliffe A R | | 991 |
| Swales S G | 6,710 | 66 |
| Sweeney M E | 35,728 | 245 |
| Swetlishoff S | 868 | 671 |
| Sylvester R | 27,702 | 1,530 |
| Szalay S C | 4,934 | 441 |

## MINISTRY OF AGRICULTURE AND FOOD—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Talbot G | 9,952 | 163 |
| Talbot H L | 16,708 | 1,297 |
| Tamaki L | 3,317 | 200 |
| Taylor R | 19,559 | 706 |
| Tegart D G | 912 | 280 |
| Tegart R M G | 37,107 | 5,545 |
| Terai S | 23,014 | 183 |
| Thiessen J E | 6,094 | |
| Thom J I | 23,184 | |
| Thomasen D P | 9,266 | 226 |
| Thompson H G | 26,226 | 236 |
| Thompson M K | 45,126 | 2,644 |
| Thomson B J F | 23,428 | 2,204 |
| Thomson L M | 19,579 | 120 |
| Thorpe G G | 46,139 | 1,717 |
| Threlkeld G A | 17,673 | |
| Throness L D | 28,657 | |
| Tingle J N | 45,126 | 4,312 |
| Tocheri J | 5,475 | |
| Toews C | 5,477 | |
| Tompkins D C M | 20,121 | |
| Topham D A | 18,595 | |
| Towgood L | 712 | |
| Trask G | 18,595 | |
| Trethewey N M | 19,480 | |
| Tubbs B C | 19,666 | 26 |
| Turner E | 7,177 | 2,418 |
| Turner M S | 25,014 | 1,723 |
| Underhill K B | 23,765 | 1,231 |
| Van Dalfsen K B | 35,728 | 2,346 |
| Van Der Gulik T W | 38,545 | 4,267 |
| Van Kleeck R J | 40,696 | 2,446 |
| Van Lierop W | 44,062 | 997 |
| Vance H | 5,669 | |
| Vandusen E | 20,932 | 961 |
| Veenbaas P | 23,859 | 1,405 |
| Verzosa S M | 6,710 | 91 |
| Vielvoye J | 45,126 | 9,495 |
| Vollmeier A | 18,998 | |
| Waddell M J V | 22,261 | 36 |
| Wahl A H | 45,126 | 4,826 |
| Wallin A P | 31,820 | 7,640 |
| Walton R | 51,542 | 1,438 |
| Ward E J | 13,134 | |
| Ward H | 19,111 | |
| Waring M A | 35,155 | 1,533 |
| Warner B | 35,052 | 2,627 |
| Warnock D L | 6,710 | 267 |
| Warren M R | 32,140 | 6,883 |
| Waterhouse H M | 20,932 | 257 |
| Waterman P F | 38,566 | 2,240 |
| Watkins A A | 39,304 | 857 |
| Watson P A | 22,326 | 5,460 |
| Watson T K | 44,288 | 5,069 |
| Watt G M | 8,614 | 478 |
| Weaver G C | 1,574 | |
| Webb B | 14,192 | |
| Weber W | 23,876 | 1,657 |
| Weber W C | 27,494 | 3,330 |
| Weir J C | 19,128 | 129 |
| Whitmore M L | 21,910 | |
| Wickens W E A | 49,807 | 6,300 |
| Wiebe W W | 43,515 | 5,926 |
| Williams L V | 26,408 | 4,060 |
| Williamson J M | 1,065 | |
| Willis R L | 7,046 | 4,791 |
| Willows C A | 9,870 | |
| Wilson C M | 14,876 | |
| Windt T A | 51,807 | 3,872 |
| Withler C E | 6,710 | 567 |
| Woloschuk I | 18,285 | |
| Wong H L'C | 22,741 | 19 |
| Wood R C | 21,556 | 477 |
| Woodburn L A | 21,129 | 141 |
| Woods J A | 21,001 | 621 |
| Woolliams E N | 1,468 | 44 |
| Wright J | 18,643 | |
| Wright L L | 2,854 | |
| Wright R G | 23,865 | 1,247 |
| Wyborn M | 9,955 | 851 |
| Yorston J M | 42,779 | 2,610 |
| Young G | 10,157 | 88 |
| Yuan R | 28,690 | 1,989 |
| Yungmeyer R C | 15,908 | 3,300 |
| Zapantis N | 22,957 | 680 |
| Zellweger W P | 10,305 | 1,017 |
| Ziler J | 2,355 | 1,014 |
| Zimhelt H J | 12,915 | 1,535 |
| Zweck Von Zweckenbur E | 31,495 | 2,313 |
| Transfers | 36,066 | (35,001) |
| Totals | 14,061,912 | 989,655 |

## MINISTRY OF ATTORNEY GENERAL

| | Salary $ | Travel $ |
|---|---|---|
| Smith Hon B R D Attorney General | 31,283 | 33,467 |
| Hughes E N Deputy Attorney General | 67,721 | 13,872 |
| Aasen J | 10,174 | |
| Aasen J N | 28,692 | 15 |
| Aavik J | 28,765 | |
| Abbott D O | 2,250 | |
| Abbott P V | 8,739 | |
| Abbott S L | 5,836 | |
| Abeling A W | 25,641 | |
| Abra H J | 25,404 | |
| Aceman G P | 21,125 | |
| Achtymichuk S S | 2,760 | |
| Ackerman L L | 19,092 | |
| Ackerman M | 18,927 | |
| Acton A | 16,440 | |
| Adam M L | 7,111 | |
| Adam S | 21,443 | 89 |
| Adam W W | 7,934 | 1,319 |
| Adamowski E J | 25,035 | |
| Adams G A | 14,433 | 294 |
| Adams H B | 28,263 | |
| Adams M E | 22,797 | |
| Adams N | 32,926 | |
| Adams R C | 18,572 | |
| Adams S | 10,414 | |
| Adams S G | 22,195 | |
| Adams V C | 28,099 | 1,059 |
| Adamson R D | 60,909 | 9,987 |
| Adie M | 29,381 | 2,751 |
| Adlem A | 35,351 | 302 |
| Adolph N A | 19,685 | |
| Adrian R J A | 24,133 | |
| Advocaat W G | 18,409 | |
| Adye L R | 387 | |
| Agg B W | 39,131 | |
| Agg T | 71 | |
| Ahvenus P | 23,569 | |
| Ainsworth D G | 25,847 | 250 |
| Aitchison P A | 17,183 | |
| Aitken E R | 31,099 | |
| Aitken R D | 31,098 | 187 |
| Akin R | 24,371 | |
| Albiston W J | 25,012 | 625 |
| Alcombrack T A | 2,087 | |
| Alderson L M | 691 | |
| Aldrich G C | 22,882 | |
| Alexander G | 22,046 | |
| Alexander J K | 25,826 | |
| Alexander L L | 25,473 | |
| Alexander R D | 27,011 | |
| Alexander R H | 1,847 | |
| Alexander R J | 27,169 | |
| Ali S | 9,707 | |
| Allan C B | 32,078 | |
| Allan D H | 28,127 | |
| Allan G | 30,272 | 1,883 |
| Allan G | 18,334 | |
| Allan L R | 5,934 | |
| Allan R B | 65,749 | 521 |
| Allder F A | 31,266 | 409 |
| Allen B A | 20,811 | |
| Allen D | 21,410 | |
| Allen G | 26,483 | |
| Allen J L | 44,817 | |
| Allen R C | 27,032 | 8,799 |
| Allen S M | 3,599 | |
| Allingham D | 17,546 | |
| Allinson J W | 31,177 | 72 |
| Allison L A | 19,128 | |
| Allison M F | 876 | |
| Allison R J | 29,282 | 6,162 |
| Allison R M | 27,802 | |
| Almaas T E | 19,828 | |
| Almond B | 17,966 | |
| Almond G R | 24,014 | |
| Almond L M C | 207 | |
| Alting-Ducloux M | 18,595 | |
| Alves J A | 18,331 | |
| Alway L | 24,830 | |
| Ambrose D | 4,505 | |
| Amelio G J | 27,310 | |
| Ames L M | 27,253 | |
| Amey E B | 36,244 | |
| Amos L | 18,438 | 20 |
| Amos M P | 25,273 | |
| Amundsen D E | 32,332 | |
| Amundsen L M | 8,256 | |
| Amy T | 28,692 | 1,127 |
| Anchor E A | 28,506 | 97 |
| Andersen B | 27,825 | 28 |
| Andersen M L | 20,520 | 393 |
| Anderson B J | 4,170 | |
| Anderson C F | 3,789 | |
| Anderson C J | 26,890 | |
| Anderson C S | 5,457 | |
| Anderson E L | 65,749 | 1,653 |
| Anderson E L | 18,979 | 209 |
| Anderson E M | 19,128 | 22 |
| Anderson G B | 24,193 | 2,110 |
| Anderson G J | 5,054 | |
| Anderson G R | 61,796 | 2,138 |
| Anderson J F | 17,954 | |
| Anderson J M | 4,319 | |
| Anderson J W | 53,481 | 675 |
| Anderson M | 26,785 | |
| Anderson M | 21,148 | |
| Anderson R | 26,116 | |
| Anderson R C | 19,128 | 96 |
| Anderson R R | 14,583 | 26 |
| Anderson S M | 14,346 | |
| Anderson T A | 26,152 | |
| Anderson T G | 42,852 | 117 |
| Anderson W M | 33,147 | 43 |
| Andersson N | 25,925 | |
| Andison F S | 9,156 | 347 |
| Andison J F L | 3,329 | |
| Andrew J | 30,891 | |
| Andrews J M | 32,751 | |
| Andrews S | 31,722 | 105 |
| Angene M | 56,536 | 5,259 |
| Anglehart L M | 25,754 | |
| Angus G | 32,186 | 170 |
| Angus G A | 33,147 | 719 |
| Anketell W R | 2,113 | |
| Annandale R J | 25,547 | 667 |
| Anson S A M | 24,114 | |
| Anthony R H M | 55,621 | 3,477 |
| Anthony S A | 25,403 | 2,114 |
| Antifaeff J | 24,870 | 2,441 |
| Appel F J | 29,234 | |
| Appleby C W | 20,340 | |
| Arcure P | 30,477 | 210 |
| Arden W F | 26,152 | 702 |
| Argue K J | 1,210 | |
| Arkinstall M R | 25,930 | |
| Armistead A B | 14,090 | |
| Armstrong A E | 11,697 | |
| Armstrong D A | 4,046 | |
| Armstrong D W | 28,043 | 7,009 |
| Arndt G R | 26,353 | |
| Arndt H E | 27,145 | 93 |
| Arnet E H | 18,692 | 201 |
| Arnett L | 13,777 | 15 |
| Arnett L R | 22,668 | |
| Arnold B | 12,929 | |
| Arnold E A | 10,189 | 7 |
| Arnold S I | 25,697 | 178 |
| Arscott R J | 26,903 | |
| Arsenault Y J | 27,663 | |
| Arthur E J | 27,100 | 45 |
| Arthurs S | 48,286 | |
| Artuso J | 29,992 | |
| Arvay J J | 52,300 | 9,609 |
| Asai S | 19,709 | |
| Ashby C A | 16,215 | |
| Ashby M J | 3,933 | |
| Ashenbrenner D M | 26,794 | 1,187 |
| Askew J C | 25,223 | 194 |
| Askew L J | 9,137 | |
| Askey A W | 32,773 | 5,467 |
| Aspden S J | 14,697 | 2,676 |
| Aspinall P | 14,391 | 231 |
| Assinger A | 25,799 | 199 |
| Atchison J E | 8,576 | 83 |
| Atchison P | 17,040 | |
| Atkins E C W | 23,619 | |
| Atkins G C | 24,764 | |
| Atkins L M | 22,541 | 86 |
| Atkinson D E | 28,733 | 257 |
| Atkinson V | 33,658 | 697 |
| Atwal G | 18,595 | |
| Au T W D | 29,869 | |
| Audette J A | 31,803 | 4 |
| Auger K A | 21,815 | |
| Ault K | 30,276 | |
| Auringer G C | 28,501 | |
| Austen E | 19,128 | |
| Austin H A | 28,769 | |
| Austin J W | 23,022 | |
| Austin W M | 44,086 | 4,441 |
| Ayers K J | 19,255 | 1,491 |
| Bachmann S | 5,116 | |
| Baddeley S | 18,717 | 60 |
| Bader H I | 9,773 | 252 |
| Badgley R J | 4,977 | |
| Baglo L M | 2,970 | |
| Bahr D M | 56,154 | 10,654 |
| Bailey E M | 43,152 | 2,050 |
| Bailey G | 18,595 | 134 |
| Bailey L W | 17,990 | |
| Bailey P K | 24,874 | |
| Bailey R A | 17,297 | |
| Bailey T L | 16,821 | |
| Bailey W A | 13,398 | |
| Bain A B A | 18,595 | |
| Bain B | 28,024 | |
| Bain G I | 34,782 | 152 |
| Bains S H | 18,595 | |
| Baird D W | 24,955 | |
| Baird M | 3,107 | |
| Baker D | 17,673 | |
| Baker D M | 12,798 | |
| Baker G J F | 65,749 | 3,643 |
| Baker I | 11,527 | |
| Baker R A | 22,769 | |
| Baker R C | 36,357 | 128 |
| Baker R O | 27,193 | 64 |
| Baker S A | 6,362 | |
| Bakken G J | 25,124 | 61 |
| Bakker M O | 42,259 | 3,039 |
| Bakony C E | 65,749 | 2,680 |
| Bakuska B N | 14,126 | |
| Balcaen L | 19,790 | 806 |
| Baldwin C W | 26,694 | |
| Baldwin K R | 18,692 | 604 |
| Baldwin M A | 17,673 | |
| Baldwin S | 19,146 | 7 |
| Balfry M | 15,544 | |
| Bali N | 12,837 | |
| Balicki S | 28,922 | |
| Balkwill D J | 30,511 | 408 |
| Ball B | 2,621 | |
| Ballam R G | 37,264 | 6,157 |
| Ballance D | 21,244 | |
| Ballantyne G | 8,508 | 42 |
| Ballantyne J | 26,415 | |
| Ballinger-Spofford K | 6,930 | 945 |
| Balon D A | 19,145 | 57 |
| Bamford S L | 18,259 | 7 |
| Bampton B | 16,529 | |
| Bampton K G | 21,070 | |
| Banfield J | 30,981 | 53 |
| Banman A W | 29,735 | |
| Banner D K | 27,834 | 248 |
| Bannerman B A | 31,059 | 1,512 |
| Barber D F | 5,981 | 912 |
| Barber J | 19,128 | |
| Barbour M M | 13,067 | 709 |
| Barbour W Y | 12,771 | |
| Barker C P | 19,401 | 2,700 |
| Barker N D | 21,828 | |
| Barkley C | 19,989 | |
| Barley H J | 27,948 | |
| Barnacle T G | 31,020 | 1,646 |
| Barnard D K | 38,325 | 1,300 |
| Barnes B F | 1,196 | 246 |
| Barnes E C | 9,262 | |
| Barnes F H | 25,500 | |
| Barnes G M | 6,101 | |
| Barnes H | 23,195 | |
| Barnes J M | 22,663 | 246 |
| Barnes P G | 25,568 | |
| Barnes S E | 7,649 | |
| Barnes S L | 17,764 | |
| Barnes W H | 4,740 | |
| Barnett A | 29,370 | |
| Barnett C C | 65,749 | 10,017 |
| Barnett G | 5,296 | |
| Barnett T E | 34,015 | 334 |
| Barnwell K A | 22,530 | |
| Baron A P | 32,472 | |
| Baronowski D | 3,772 | |
| Barr G R | 28,095 | 1,316 |
| Barrington R | 25,866 | |
| Barron J | 18,983 | |
| Barros C | 8,618 | |
| Bartlett A | 2,870 | |
| Barusch I M | 5 | |
| Basarab S L | 27,561 | |
| Bashford A J | 18,620 | |
| Bassett R | 42,552 | 267 |
| Bastien A R | 25,197 | 54 |
| Bastien R B | 28,679 | |
| Bastin B E | 65,749 | 76 |
| Bate M A | 4,946 | 30 |
| Bateman M L | 5,670 | |
| Bates L | 28,117 | |
| Bates M J | 16,829 | |
| Bath J | 22,867 | |
| Batko A H | 22,293 | |
| Batt A W | 1,995 | |
| Batt C M | 23,120 | |
| Baugh T | 17,990 | |
| Baxter W | 22,491 | |
| Bay L J | 30,031 | |
| Bayles S | 8,974 | 588 |
| Baylis R | 12,372 | |
| Baylis R C A | 24,636 | 484 |
| Bayly J W | 25,149 | |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Beach C E | 20,024 | |
| Beach F T | 22,949 | |
| Beadle W E | 27,625 | |
| Beamish W F | 47,620 | 4,535 |
| Beard G J | 23,262 | |
| Beard R | 3,478 | |
| Beasley D E | 18,595 | |
| Beaton N G | 18,566 | |
| Beatty D W | 25,783 | |
| Beaudette J A R | 30,720 | 53 |
| Beaudette J P | 4,971 | |
| Beaulac L E | 34,666 | 1,632 |
| Beaulieu W L | 25,720 | |
| Beaulne V | 21,730 | |
| Beaumont K | 2,208 | |
| Beaver C A | 33,147 | 2,638 |
| Bebeau F J | 1,864 | |
| Beck C V | 27,105 | |
| Beck M K | 17,592 | 242 |
| Beck W M | 28,515 | 100 |
| Becker N | 23,028 | |
| Becker V B | 4,152 | |
| Beckett C S | 9,577 | |
| Beckingham A M | 15,260 | |
| Beech K E | 331 | |
| Beech S A | 20,582 | 1,420 |
| Beecroft C A K | 54,207 | 4,746 |
| Beedie R G | 27,206 | 674 |
| Beet R A | 24,858 | |
| Beglajter Z | 24,576 | |
| Beglaw L G | 20,024 | 20 |
| Behncke J | 65,749 | 4,578 |
| Beilman G G | 26,204 | 270 |
| Beingessner P E | 25,310 | |
| Belanger B G | 28,696 | 790 |
| Belanger L A | 16,604 | |
| Belanger P J | 33,233 | 742 |
| Belbas E B | 31,682 | |
| Belec C F | 17,237 | |
| Beliak J A | 19,146 | |
| Bell D E | 44,966 | 6,719 |
| Bell D L | 33,671 | 1,489 |
| Bell E | 26,310 | |
| Bell K | 596 | |
| Bell L | 19,320 | 741 |
| Bell O | 22,663 | |
| Bell P D | 8,913 | 175 |
| Bell P D | 20,024 | |
| Bell S J | 18,947 | |
| Bell V | 18,643 | |
| Bellamore M E | 22,663 | |
| Bellows J C | 42,352 | |
| Bellwood M C | 2,211 | |
| Bendall M A | 5,606 | |
| Bendrodt E H | 65,743 | |
| Bengston S | 19,128 | |
| Bennekou F H | 20,447 | |
| Bennetsen B | 30,217 | 50 |
| Bennett K | 24,933 | |
| Bennett L A | 29,295 | 1,974 |
| Bennett M S | 3,890 | |
| Bennett S | 25,855 | |
| Bennett S | 432 | |
| Bennett W R | 26,958 | 228 |
| Benson B E | 64 | |
| Benson D W | 31,269 | 3,218 |
| Benson R H | 29,612 | |
| Berarducci B G | 7,035 | |
| Beresford C D | 24,803 | 489 |
| Bereskin S S | 6,194 | |
| Berg M | 11,186 | |
| Berger A | 18,595 | 59 |
| Bergeron A | 9,349 | |
| Bergeron S M | 4,587 | |
| Bergsma S L | 12,880 | 80 |
| Bergum F | 6,353 | |
| Bernard D V | 16,061 | |
| Bernhard B D | 25,040 | 129 |
| Berrie T W | 24,114 | |
| Berringer K A | 19,909 | 1,831 |
| Berry F A | 23,019 | |
| Berthiaume E A | 25,012 | |
| Bertolami I | 4,566 | |
| Bertrand B | 34,678 | 441 |
| Bese A C | 19,252 | |
| Besler S A | 15,899 | 134 |
| Besse R | 14,514 | 55 |
| Bessuille J C | 26,846 | 54 |
| Best M L | 22,299 | |
| Bevans R E | 33,156 | |
| Bevans R W | 28,567 | |
| Beveland J T | 27,328 | |
| Bevilacqua D A | 20,100 | |
| Beyak G J | 3,689 | |
| Beyer K L | 28,309 | 806 |
| Beyer W I | 16,390 | |
| Beynon L | 12,153 | 33 |
| Bickley W | 3,506 | |
| Biddlecombe H J | 11,221 | |
| Bigalke O | 34,993 | 97 |
| Bigland L A | 25,954 | 40 |
| Bigras B A R | 36,221 | 10,330 |
| Bigras D | 22,663 | |
| Bilinski D F | 27,443 | 260 |
| Bill A S | 1,793 | |
| Bing R J | 12,172 | |
| Binnie J E | 22,315 | |
| Biorn P H | 11,561 | |
| Birch D | 18,915 | |
| Bird J | 18,251 | |
| Bird V E | 17,673 | |
| Birkett P | 51,644 | 312 |
| Birney K | 12,688 | |
| Birrell G T | 33,147 | 586 |
| Bischoff S E | 10,992 | |
| Bittner M S | 6,083 | |
| Bjarnason H B | 55,414 | 872 |
| Bjarnason H C | 23,167 | |
| Black B | 22,532 | |
| Black D | 23,030 | 365 |
| Black D D | 24,721 | |
| Black M R | 28,891 | 555 |
| Black S S | 16,680 | |
| Blackburn D | 9,184 | |
| Blackburn D B | 25,653 | |
| Blacklock R J | 30,302 | 446 |
| Blackman V | 41,484 | |
| Blackmore H | 27,984 | |
| Blackmore N | 18,308 | 94 |
| Blackstone I | 28,168 | 6,098 |
| Blades K C | 6,660 | |
| Blady S M J | 26,633 | |
| Blain K H | 31,072 | |
| Blair J W | 27,043 | |
| Blair T C | 26,819 | |
| Blair W | 26,251 | |
| Blair W A | 65,749 | 4,068 |
| Blake J I | 19,128 | |
| Blatt H K | 1,510 | |
| Bleasdale L M | 19,114 | |
| Blechingberg S D | 44,072 | 4,768 |
| Blefare G | 19,128 | |
| Blennerhassett R L | 21,807 | |
| Blinston B E | 6,514 | 613 |
| Blok H | 2,032 | |
| Blomgren R | 18,552 | |
| Bloxom G L | 9,083 | 85 |
| Bloye V | 23,366 | |
| Blundell B M | 22,663 | |
| Boalch R B | 27,104 | |
| Boback M | 7,636 | |
| Bobenic M W | 30,843 | |
| Bobic J E | 5,280 | |
| Bobroske V E | 23,184 | |
| Bodner L N | 19,967 | |
| Boehmke S A | 22,663 | 50 |
| Bohn A | 11,089 | |
| Bohn D L | 9,879 | |
| Bohn G | 25,532 | 14 |
| Boisvert J H R | 30,705 | 1,455 |
| Boisvert N | 29,360 | |
| Boivin A | 25,012 | |
| Bolan S J | 1,265 | |
| Bolkowy D M | 9,297 | |
| Bolseng T | 22,663 | |
| Bolton N A | 49,645 | 57 |
| Bomba T | 26,919 | |
| Bond J V | 25,630 | |
| Bondaroff H | 32,217 | 2,200 |
| Bondy J C | 17,026 | 10 |
| Bone E P | 4,796 | |
| Bonisteel L G | 7,362 | |
| Bonner A L | 23,005 | |
| Bonora F M | 18,999 | |
| Bonthoux R J | 24,177 | |
| Bontron S J | 4,268 | 21 |
| Boogerd E M | 18,121 | |
| Booker G F | 24,448 | |
| Boon D R | 32,725 | |
| Boon L N | 33,147 | 409 |
| Booth J H | 18,467 | 167 |
| Boran L S | 28,164 | 5,803 |
| Bordass M G J | 22,663 | 14 |
| Borden C L | 19,881 | |
| Bordignon J | 19,144 | |
| Borg M | 4,351 | |
| Borland M M | 24,894 | |
| Borody G E | 24,956 | |
| Borrelli A | 18,116 | |
| Borres C | 7,394 | |
| Borrett B S | 26,276 | 2,189 |
| Borthwick L V | 26,932 | 658 |
| Boshard F B | 26,192 | |
| Bostock J C | 16,277 | 610 |
| Boswell G J | 30,074 | 7 |
| Boswell M A | 28,094 | |
| Botten J D | 18,401 | |
| Boudreau D | 18,595 | 727 |
| Boulter B | 20,162 | |
| Boulton B E | 12,126 | |
| Bourgault Y | 25,606 | 1,672 |
| Bourgeois L G | 1,900 | |
| Bourgeois P | 20,932 | |
| Bourgeois P M | 24,478 | 47 |
| Bourne C J | 1,633 | |
| Bourne C M | 18,478 | |
| Bourne R P | 67,702 | 10,770 |
| Bowden R W | 27,500 | |
| Bowden T W D | 27,040 | |
| Bowen-Colthurst T | 27,630 | 582 |
| Bower B A | 368 | |
| Bowering C P | 3,563 | |
| Bowers J A | 5,307 | |
| Bowers T D | 19,128 | 433 |
| Bowers W M | 10,283 | |
| Bowes G E | 24,122 | 21 |
| Bowes R A | 24,307 | |
| Bowles M E | 27,765 | |
| Bowman K | 34,287 | 4,757 |
| Bowman S G | 19,191 | 534 |
| Bowman V M | 3,499 | |
| Box D M | 25,012 | |
| Boyce T D | 27,204 | |
| Boyer P | 17,824 | |
| Boyle J | 27,810 | |
| Boyle R J | 47,339 | 11,444 |
| Braaten F D | 25,834 | |
| Bracey G E | 25,790 | |
| Brackenbury R | 20,024 | |
| Bradford E E | 5,510 | |
| Bradshaw G | 18,595 | 319 |
| Bradshaw W E | 33,690 | 1,974 |
| Braga E | 897 | |
| Bragan J H | 26,665 | 3,716 |
| Brahan L C | 65,749 | 13 |
| Brajovic R D | 26,473 | |
| Brambell C | 37,102 | 4,688 |
| Brandie L J | 29,363 | 3,742 |
| Brandon J J | 20,926 | |
| Brandon L R | 2,331 | |
| Brar C L | 20,014 | |
| Braun J | 26,664 | |
| Braun-Nicholls E | 18,648 | |
| Bray C P | 18,725 | 43 |
| Breakwell C | 18,795 | |
| Brecknock D T | 1,196 | 338 |
| Bredl P L | 10,020 | |
| Bremner M | 20,932 | |
| Brennan C A | 23,184 | |
| Brennan M J S | 24,516 | 57 |
| Brenner A | 30,466 | 2,430 |
| Brett J T | 28,780 | 17 |
| Brewer H J | 18,595 | |
| Briemberg E M | 28,765 | 227 |
| Briere L K | 25,913 | |
| Bright C L | 19,328 | |
| Brind-Sheridan A K | 62,371 | 7,496 |
| Brinton H A | 11,479 | |
| Briscoe D D | 11,429 | |
| Briscoe W H | 26,499 | 876 |
| Bristow S A | 24,048 | 26 |
| Bristow S W | 26,283 | 126 |
| Brock-Miller A E | 26,553 | |
| Brodie P | 41,762 | 245 |
| Brodland B L | 6,971 | |
| Bromley H | 25,574 | |
| Bromley J R | 3,289 | |
| Brook K L | 9,561 | |
| Brookman V A | 14,712 | |
| Brooks A T | 15,739 | |
| Brooks D W | 30,895 | |
| Brooks G A | 27,174 | |
| Brooks J | 143 | |
| Brookshaw R | 13,884 | |
| Broster G A | 32,605 | 846 |
| Brougham D | 6,686 | |
| Broughton F I | 3,939 | |
| Brousseau M T | 19,128 | |
| Brown B | 22,663 | |
| Brown B C | 31,417 | 1,527 |
| Brown C L | 25,475 | 137 |
| Brown C R | 53,154 | 8,609 |
| Brown C W | 26,863 | |
| Brown D | 28,692 | |
| Brown D | 28,873 | |
| Brown D | 22,981 | |
| Brown D A | 24,890 | 2,148 |
| Brown D L | 34,407 | |
| Brown H | 19,128 | |
| Brown J | 1,380 | |
| Brown J | 4,307 | 7 |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Brown J R J | 26,791 | 104 |
| Brown M K | 17,180 | |
| Brown N M | 30,024 | 3,485 |
| Brown P | 16,647 | |
| Brown R | 16,537 | |
| Brown R | 8,074 | |
| Browne G R | 26,030 | |
| Browne P J | 23,704 | |
| Browning B B | 18,595 | |
| Brownlee G | 35,639 | 10 |
| Brownlee K | 24,942 | |
| Bruce P K C | 33,147 | 4,069 |
| Bruce R B | 22,682 | |
| Bruneau R A | 3,707 | |
| Brunton A P | 30,302 | 631 |
| Bruser B A | 45,111 | 2,677 |
| Brustolin T | 9,195 | |
| Bryson R B | 24,630 | |
| Buchanan H L | 17,644 | |
| Buchanan V B | 20,872 | |
| Buckham C | 19,369 | |
| Buckle B | 26,862 | |
| Bucklee J E | 17,311 | |
| Buckley D T | 33,147 | |
| Budarick E H | 26,259 | |
| Budlovsky A | 23,520 | 924 |
| Buhr S R | 17,506 | |
| Buie G | 14,168 | |
| Bujak R J | 17,692 | |
| Bulloch G C | 1,793 | 175 |
| Bulloch S A | 34,432 | 360 |
| Bullock W | 31,625 | |
| Burch S G | 33,276 | |
| Burchak M S | 2,002 | |
| Burden B A | 18,595 | 7 |
| Bureyko E C | 13,566 | 418 |
| Burk P | 31,061 | |
| Burke J L | 13,408 | |
| Burkhardt L A | 52,780 | 7,293 |
| Burkitt C R | 33,178 | |
| Burks J E M | 18,595 | |
| Burnet C A | 49,471 | 5,200 |
| Burnett M J | 12,564 | |
| Burns A I | 28,583 | |
| Burns D A | 27,136 | 6 |
| Burns H G | 24,939 | 1,442 |
| Burns M J | 23,704 | |
| Burns N | 20,744 | |
| Burns S A F | 16,156 | |
| Burr K D | 9,849 | |
| Burr M J | 25,591 | 350 |
| Burrell J A | 30,024 | |
| Burrell L J | 7,653 | |
| Burt S J | 18,784 | |
| Burtch B M | 10,985 | 83 |
| Burton K R | 38,685 | 4,045 |
| Burton R S | 33,394 | 38 |
| Busby P D | 19,853 | |
| Busby P N W | 29,170 | 421 |
| Buss B A | 26,740 | |
| Buss D W | 49,553 | 487 |
| Butler C R | 3,725 | 29 |
| Butler F S | 28,692 | 2,418 |
| Butler H C C | 411 | |
| Butler L C | 22,663 | |
| Butler L M | 27,910 | |
| Butler M | 28,893 | |
| Butula L M | 1,315 | |
| Buurman J M | 1,384 | |
| Byer C M | 22,484 | |
| Bygrave M G | 23,842 | |
| Byl I | 24,105 | |
| Byleveld D | 17,521 | 178 |
| Byrne B P M | 65,749 | 49 |
| Byrne M A | 1,981 | |
| Byrne T | 26,668 | |
| Bzowy L W | 23,351 | |
| Cadieux T R | 30,105 | 65 |
| Cadwaladr M | 24,757 | |
| Cain J V | 52,422 | 3,215 |
| Caird J C | 9,479 | |
| Cairns G V | 30,110 | 90 |
| Cairns J H | 34,558 | 611 |
| Cairns J K | 8,478 | |
| Cairns R W | 2,490 | 495 |
| Caissie P J | 12,518 | 14 |
| Caldwell R D | 24,681 | |
| Caldwell R L | 26,269 | |
| Caley S H | 20,898 | |
| Calhoun D C | 11,881 | 1,139 |
| Calland N B | 28,692 | 30 |
| Cameron A W | 26,203 | 337 |
| Cameron G | 25,885 | 162 |
| Cameron M | 4,442 | |
| Cameron M L | 893 | |
| Cameron P L | 2,871 | 648 |
| Cameron S | 9,711 | |
| Cameron W | 25,574 | 31 |
| Cameron W D H | 10,782 | |
| Camire J | 9,265 | 121 |
| Campbell A E | 33,147 | 266 |
| Campbell C G | 24,762 | |
| Campbell D N | 26,098 | 214 |
| Campbell D R | 65,749 | 577 |
| Campbell G T | 43,285 | |
| Campbell H D | 47,493 | 3,947 |
| Campbell J | 24,733 | |
| Campbell J | 18,595 | 7 |
| Campbell J A | 431 | |
| Campbell J C | 25,787 | 13 |
| Campbell J M | 9,523 | |
| Campbell J R | 24,572 | 489 |
| Campbell L M | 4,859 | |
| Campbell L W | 43,459 | 7,097 |
| Campbell M D | 26,253 | 343 |
| Campbell N M | 28,128 | 194 |
| Campbell P A | 898 | |
| Campbell R D | 23,704 | |
| Campbell S A | 16,651 | |
| Campbell W E | 39,455 | 4,136 |
| Campo R G | 19,933 | |
| Canham J P | 24,281 | |
| Canning V | 19,128 | |
| Cannon C J | 28,692 | 177 |
| Cannon D J | 24,128 | |
| Cannon J D | 4,494 | |
| Cantelon K | 37,264 | 5,761 |
| Cantwell B J | 26,486 | 117 |
| Capewell M | 9,060 | 427 |
| Car J | 28,963 | 7 |
| Caravetta F | 24,083 | 676 |
| Cardarelli H K | 19,128 | |
| Cardinal G L | 23,209 | |
| Carey D L | 1,768 | |
| Carey M M | 19,603 | 88 |
| Carey M N | 30,302 | 7 |
| Carfra R W | 5,732 | |
| Carlgren D C | 2,122 | |
| Carlisle S | 22,608 | 301 |
| Carlos A E | 17,066 | |
| Carlow B J | 17,290 | |
| Carlson C | 16,131 | |
| Carlson D G | 20,304 | |
| Carlson J H G | 37,425 | 814 |
| Carlson M | 24,678 | 951 |
| Carlson R A | 25,475 | 1,276 |
| Carlson S A | 19,558 | 1,134 |
| Carlyle M | 18,640 | |
| Carmichael D | 30,789 | 14 |
| Carmichael M T | 27,733 | |
| Carmichael W I | 5,373 | 14 |
| Caron E C | 26,391 | |
| Caron R B | 20,491 | 1,298 |
| Caros M N | 27,569 | |
| Carpenter M T | 25,772 | |
| Carpenter W J | 33,027 | 1,382 |
| Carr G A | 1,999 | 305 |
| Carr G F | 34,352 | 106 |
| Carr H E | 11,201 | 36 |
| Carr J M | 14,041 | |
| Carr M M | 18,662 | |
| Carr P D | 26,735 | 135 |
| Carr P L | 18,448 | |
| Carriou J L | 28,692 | 95 |
| Carroll N A | 28,245 | |
| Carruthers D | 28,318 | |
| Carruthers D | 18,579 | |
| Carruthers R H | 34,554 | |
| Carson D M | 40,295 | 1,647 |
| Carson J R | 42,112 | 551 |
| Carstairs M J | 17,574 | 317 |
| Carter B M | 27,683 | 1,404 |
| Carter D H C | 27,638 | 158 |
| Carter D J | 23,642 | |
| Carter E J | 26,512 | |
| Carter I N | 14,815 | |
| Carter L G | 18,701 | 26 |
| Cartwright B | 406 | |
| Cartwright B A | 6,778 | |
| Caryer C | 9,228 | |
| Caryer R B | 40,245 | 245 |
| Cashin A | 3,196 | |
| Casper P | 25,607 | |
| Cass H J | 8,053 | |
| Casselman P L | 6,484 | 107 |
| Cassidy J L | 18,987 | 104 |
| Castro F | 24,253 | |
| Caswell D M | 6,489 | |
| Catherall M T | 28,729 | 1,623 |
| Cathro W P M | 22,315 | |
| Catfield J E | 20,377 | |
| Caughlin M | 4,550 | |
| Cavanaugh G | 18,682 | 45 |
| Celenza A | 22,012 | |
| Celle P D | 58,008 | 376 |
| Cervo L | 28,195 | 5,955 |
| Chadwick M | 17,634 | |
| Challand R M | 31,340 | |
| Challoner C | 10,723 | 432 |
| Chalmers C M | 18,595 | 120 |
| Chalmers W | 24,631 | |
| Chamberlain N | 539 | |
| Chambers L W B | 25,707 | |
| Chambers S L | 52,567 | 456 |
| Chan C A | 17,832 | |
| Chan E | 18,669 | |
| Chan K W | 26,058 | |
| Chan L | 18,595 | |
| Chan M | 18,650 | |
| Chance M A | 27,984 | |
| Chandler G E | 6,860 | |
| Chapin M E | 4,597 | |
| Chapman C | 23,574 | 7,010 |
| Chapman D M | 19,128 | |
| Chapman G | 17,372 | |
| Chapman J H | 26,046 | |
| Chapman S | 15,043 | 1,231 |
| Chapman S A M | 22,874 | |
| Chapman T C | 45,489 | |
| Chapple G | 8,838 | |
| Chapple G B | 18,595 | 584 |
| Charest E M | 1,066 | |
| Charest W P | 30,823 | 9 |
| Charlebois J | 22,713 | |
| Charlesworth M L | 19,071 | |
| Charlton J B | 24,119 | |
| Charron M P | 18,656 | |
| Charron P J | 20,515 | 133 |
| Chase F M | 19,128 | |
| Chaudhury N A | 27,104 | |
| Chayeski T J | 22,086 | |
| Chee L D | 7,267 | |
| Cheng W | 21,368 | |
| Chenoweth V | 22,706 | |
| Chepil D G C | 28,477 | 3,385 |
| Chequer S | 24,240 | 108 |
| Chernoff P | 1,408 | |
| Cheropita M D | 25,012 | |
| Cherry D H | 22,662 | |
| Chersinoff R A | 26,245 | |
| Chervenka L | 18,030 | |
| Cherwaty D R | 22,818 | |
| Cheveldeaw S F | 22,870 | |
| Chickoski S L | 17,515 | |
| Chicoyne W | 771 | |
| Childerstone S | 26,721 | 747 |
| Chin J | 20,932 | |
| Chin L W | 8,686 | |
| Chin R S K | 18,581 | |
| Chittim M G | 18,505 | 196 |
| Choma R | 19,519 | |
| Chong M | 23,467 | 23 |
| Chow L | 27,292 | |
| Christensen P L | 18,595 | |
| Christenson D G | 1,196 | |
| Christian M W | 38,985 | 8,400 |
| Christian W | 29,828 | 1,609 |
| Christiansen B | 19,128 | 128 |
| Christie R E | 1,279 | |
| Christie S D | 28,899 | 20 |
| Chugg W F | 11,638 | |
| Churchill A B | 28,692 | 1,259 |
| Churchill J P | 19,938 | 130 |
| Churchwell K C | 25,377 | 116 |
| Citterelle T E | 2,436 | |
| Claassen D | 29,344 | |
| Clair A J | 22,662 | 991 |
| Clancy D L | 53,590 | 8,116 |
| Clare D | 3,050 | |
| Clare L P | 65,749 | 798 |
| Claridge M G | 47,579 | |
| Clark A E | 26,075 | |
| Clark B A | 2,315 | 146 |
| Clark B A | 10,159 | |
| Clark C J | 23,092 | 2,661 |
| Clark D B | 28,668 | |
| Clark D C | 17,763 | |
| Clark D H | 25,656 | 25 |
| Clark J | 19,128 | 121 |
| Clark L J | 36,778 | |
| Clark N L | 441 | 757 |
| Clark P H | 25,131 | 387 |
| Clark S A | 21,876 | |
| Clark W K | 46,938 | |
| Clarke D L | 26,252 | 82 |
| Clarke S G | 23,902 | |
| Clarke S L | 13,307 | 15 |
| Clarke W N | 53,780 | 2,426 |
| Clawson R A | 8,811 | 399 |
| Clay-Smith G A | 8,157 | |
| Cleese F | 2,280 | |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Cleaver B E | 36,765 | 131 |
| Clements B A | 19,180 | |
| Clements G W | 48,565 | 5,886 |
| Clements J | 136 | |
| Clempson A R | 16,089 | |
| Clermont G M | 30,713 | |
| Clifford O J | 19,248 | |
| Close A L | 53,316 | 1,391 |
| Clough P J | 26,379 | |
| Clydesdale W J | 33,111 | 236 |
| Coan B | 18,646 | |
| Coates E P | 199 | |
| Coates S C | 13,990 | 312 |
| Cobbin A L | 45,955 | 368 |
| Cochlan R P | 19,518 | |
| Cochran A G | 26,659 | |
| Cochran C L | 27,188 | |
| Cockerill A D | 13,878 | |
| Coffey T L | 5,534 | 102 |
| Cohen S | 51,073 | 17 |
| Colantonio A V | 19,128 | |
| Cole M C | 27,288 | 89 |
| Cole P R | 28,356 | |
| Cole R A | 2,750 | |
| Cole S L | 20,024 | |
| Coleman A F | 14,505 | |
| Coleman M A | 28,288 | |
| Coleridge K M | 20,644 | |
| Coles R F | 22,993 | |
| Colley E J | 28,188 | |
| Colliar J I | 25,083 | 85 |
| Collier K H | 56,541 | 831 |
| Collings M R | 26,624 | |
| Collings P D | 65,749 | 1,049 |
| Collingwood N C M | 65,749 | 895 |
| Collins B D | 20,768 | |
| Collins B M | 18,595 | |
| Collins D L | 8,760 | |
| Collins D S | 65,749 | 1,032 |
| Collins D W | 26,568 | |
| Collins J E | 22,662 | |
| Collins M W | 20,797 | |
| Collins T F | 25,316 | 26 |
| Collins W J | 29,503 | |
| Collis R E | 50,871 | 7,323 |
| Collver R D | 65,749 | 76 |
| Colman M C | 25,295 | 13 |
| Colongioli L P H | 1,074 | |
| Colpitts C L | 2,765 | |
| Colton T J | 28,733 | |
| Colussi D L | 36,486 | 3,257 |
| Compton D H | 17,364 | |
| Comrie B | 11,838 | 21 |
| Coneybeer I T | 2,135 | |
| Connal L G | 18,030 | |
| Connelly F | 28,145 | |
| Conners S | 27,401 | |
| Connolly J D | 36,686 | 810 |
| Connor C A | 12,042 | 14 |
| Connor K J | 35,735 | |
| Connors R J | 25,870 | 174 |
| Conroy D R | 18,972 | 292 |
| Conway K | 33,849 | 3,383 |
| Conzatti M J | 2,941 | |
| Cook A S K | 40,470 | 142 |
| Cook G E | 26,730 | |
| Cook L | 21,223 | 7,151 |
| Cook L A | 18,896 | 227 |
| Cook P | 18,353 | |
| Cook P S | 2,489 | |
| Cook R | 24,645 | 2,256 |
| Cook S E | 20,932 | 7,992 |
| Cook W E | 11,201 | 1,326 |
| Cooke J L D | 27,946 | 26 |
| Cooke J V | 19,561 | |
| Coombs C W | 18,595 | 228 |
| Cooper C G | 32,496 | |
| Cooper D J | 9,906 | 6,384 |
| Cooper G M | 9,609 | 15 |
| Cooper J D | 27,704 | 40 |
| Cooper L | 19,128 | |
| Cooper L H | 31,943 | |
| Cooper M A | 25,989 | 78 |
| Cooper T E | 14,062 | 87 |
| Cope L W | 8,102 | |
| Copeland D G | 25,633 | |
| Copeland S G | 25,075 | 35 |
| Copley G H | 36,324 | 5,342 |
| Corba A | 4,562 | |
| Corbeil D J | 6,733 | |
| Corbett H | 4,719 | 183 |
| Corbett H | 4,239 | |
| Corbett M A | 18,595 | |
| Corbin W T | 26,319 | 100 |
| Corby F A | 28,370 | 1,526 |
| Cordeiro L C | 20,891 | |
| Corder S | 445 | |

| | Salary $ | Travel $ |
|---|---|---|
| Corkum B M | 20,932 | |
| Corlett S | 16,977 | |
| Cormack G R | 25,731 | |
| Cormack S L | 23,184 | |
| Cornell R G | 17,088 | |
| Cornick J D | 29,525 | 138 |
| Cornish B J | 423 | |
| Cornish K A | 28,712 | |
| Cornish S E | 28,692 | |
| Corrado M R | 25,215 | 257 |
| Correia W | 7,690 | |
| Corrigal M P | 23,369 | |
| Corrigan D R | 24,996 | |
| Corsor D | 25,551 | |
| Cosgrove C R | 10,770 | |
| Cossey K A | 26,684 | |
| Cost L C | 20,932 | |
| Costello L G | 11,384 | |
| Coster D M | 9,899 | 941 |
| Cosulich J A | 1,453 | |
| Cote J H R | 26,416 | |
| Cotie W | 24,107 | |
| Cotton F L | 26,068 | 267 |
| Cotton L | 1,508 | |
| Coulis C A | 5,176 | |
| Coulson P F | 8,639 | |
| Coultas G R B | 71,824 | 8,345 |
| Courage E R | 2,735 | |
| Courneya S A | 498 | |
| Courtney J D | 26,379 | |
| Courtright L M | 31,138 | 9,061 |
| Cousins B M | 32,355 | 1,199 |
| Couto M M | 19,128 | |
| Coutts G U | 15,557 | |
| Coutts S L | 33,484 | 1,554 |
| Couture A R | 13,865 | |
| Cowan C M | 23,582 | |
| Cowan G C | 18,595 | |
| Cowan L J | 23,644 | 500 |
| Cowell C E | 25,306 | 7 |
| Cowell J | 28,789 | 48 |
| Cowen J S | 27,119 | |
| Cowie K | 14,669 | |
| Cowland U E C | 28,428 | 1,503 |
| Cowley G | 28,245 | 3,200 |
| Cowman G E | 27,940 | 823 |
| Cownden S | 18,794 | 73 |
| Cownden V | 13,229 | |
| Cox A B | 28,099 | 146 |
| Cox B W | 26,166 | |
| Cox D | 25,337 | |
| Cox J H | 25,111 | 15 |
| Cox J M | 17,235 | |
| Cox L | 18,542 | |
| Cox P A | 20,932 | 35 |
| Cox W V | 24,432 | 437 |
| Cozens L J | 22,757 | |
| Craft P S | 14,535 | |
| Craig D A | 9,325 | 20 |
| Craig G A | 28,326 | 63 |
| Craig K B | 27,049 | |
| Craig R K | 22,404 | |
| Craig W G | 65,749 | |
| Craig W L | 25,489 | |
| Cran G J | 30,024 | 3,947 |
| Cranna B | 18,643 | |
| Cranna C | 18,591 | |
| Crawford D W | 14,384 | |
| Crawford M P | 28,318 | |
| Crawford R C | 22,558 | |
| Crawford R C | 33,147 | 6,783 |
| Crawford T J | 27,695 | |
| Crawford V D | 30,586 | |
| Crealock E | 21,690 | |
| Cress S G | 18,678 | 15 |
| Cresswell C A | 28,803 | |
| Cresswell M E | 32,457 | 202 |
| Cresswell M W W | 23,400 | |
| Crevier E S | 29,443 | 333 |
| Crewe M L S | 15,355 | |
| Creyke T | 34,002 | |
| Crich J V | 27,011 | |
| Crispin T A | 23,403 | 1,984 |
| Cristiano L | 17,807 | |
| Cristiano P | 17,667 | |
| Crockford S M | 18,319 | |
| Croft C L | 11,045 | 490 |
| Croll A C | 2,228 | 77 |
| Cromarty C L | 1,479 | |
| Cromarty V L | 24,620 | |
| Crompton B D | 17,785 | 43 |
| Crompton P | 19,128 | |
| Cronin E J | 65,749 | 473 |
| Cronin L L K | 35,556 | 9,870 |
| Cronkhite A | 3,672 | |
| Crookshank R M | 2,613 | 1,099 |
| Cross L | 22,622 | 3,684 |

| | Salary $ | Travel $ |
|---|---|---|
| Cross L E | 27,642 | |
| Cross L W | 19,914 | |
| Crossan W R | 24,479 | |
| Croswell D W | 23,258 | |
| Croteau D O | 27,776 | |
| Crothers A J | 22,960 | 779 |
| Crozier J E | 26,768 | |
| Cruickshank I M | 21,385 | |
| Cruickshanks M J | 27,929 | 112 |
| Cruikshank B | 7,681 | 119 |
| Crum D L | 14,293 | |
| Cruse G R | 27,144 | 27 |
| Cudby C | 1,306 | |
| Culhane V F | 33,147 | 35 |
| Cullen J W | 25,918 | |
| Cullen R | 23,293 | |
| Cullimore C A | 20,072 | |
| Cullinane T R | 65,749 | 382 |
| Cullon P A | 13,991 | 227 |
| Cumblidge R | 28,692 | 71 |
| Cumming H W | 28,404 | |
| Cummings J A | 19,253 | 181 |
| Cummings J T | 25,158 | |
| Cundliffe J S | 365 | |
| Cundy J | 3,913 | |
| Cunningham N A | 26,903 | |
| Cunningham R C | 5,282 | |
| Curnew L O M | 13,348 | |
| Curnew R D | 31,011 | 126 |
| Curran B J | 22,662 | |
| Cur[illegible] D I | 11,911 | |
| Cur[illegible] G D N | 32,180 | 57 |
| Curne J E | 32,810 | |
| Currie R J | 28,692 | 275 |
| Cursons D G | 28,970 | 816 |
| Curtis C J E | 25,012 | |
| Cushing W L | 31,086 | 336 |
| Cusmano A | 2,092 | |
| Custodio M I A | 18,595 | |
| Cutway E D | 11,169 | |
| Cyr R L | 26,350 | |
| Czech N A | 26,478 | |
| D'Alfonso J | 26,691 | |
| D'Altroy D G | 28,391 | 5,719 |
| D'Andrea D | 18,856 | 40 |
| D'Andrea R O | 65,749 | 1,630 |
| D'Andrea S | 16,923 | |
| D'Argis F W | 30,425 | 2,042 |
| Dahl G | 26,547 | |
| Dahl K H | 11,078 | 95 |
| Dahl L D | 24,566 | |
| Dahli E | 36,572 | 2,107 |
| Dahlin S | 13,950 | |
| Dahmer L | 2,602 | |
| Dahri S K | 25,181 | |
| Daigneau T E | 28,032 | |
| Dalby K I M | 30,088 | |
| Dallamore W A R | 39,459 | 5,573 |
| Dallas L G | 27,091 | |
| Daly D | 600 | |
| Damke G | 12,551 | |
| Danchilla P A | 12,968 | |
| Daniels G | 26,973 | 866 |
| Dann R M | 220 | |
| Daradics D A | 24,892 | 15 |
| Darby D W | 262 | |
| Darnell R L | 23,035 | |
| Datta M D | 2,156 | |
| Dauphinee W C | 11,027 | |
| Davey D A | 25,533 | 332 |
| Davey L E | 17,673 | |
| Davidsen W D | 27,958 | 132 |
| Davidson K G | 25,350 | 298 |
| Davidson P A | 18,230 | |
| Davidson S E | 24,118 | |
| Davidson W J B | 897 | 247 |
| Davie H M | 23,184 | |
| Davies A H R | 28,598 | 505 |
| Davies B D | 22,198 | |
| Davies D E | 19,696 | |
| Davies E O | 43,766 | 1,146 |
| Davies G E | 25,012 | |
| Davies G W | 28,692 | |
| Davies J A | 8,226 | |
| Davies J L | 65,749 | 3,494 |
| Davies K | 8,001 | 309 |
| Davies L | 20,213 | |
| Davies L P | 5,014 | |
| Davies R J | 16,733 | |
| Davis B K | 65,749 | 959 |
| Davis D F | 9,323 | 1,121 |
| Davis G E | 27,297 | |
| Davis N J | 18,877 | |
| Davis R | 26,849 | 19 |
| Davis R G | 25,796 | |
| Davis R M | 100 | |
| Davy R T | 26,090 | |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Dawson W | 1,500 | 261 |
| Day D | 3,406 | |
| Day S | 19,061 | 51 |
| Day V E | 28,099 | 1,081 |
| De Haas A | 1,522 | |
| De Villiers J S | 54,605 | 2,360 |
| De-Roche P J | 26,140 | |
| De-Roos J R | 26,990 | |
| De-Salaberry J C M | 27,262 | |
| Deadman T E | 29,146 | 1,394 |
| Dean J D | 9,344 | 282 |
| Debruyn J E | 19,128 | |
| Decouto P L J | 45,773 | 90 |
| Deedman G | 38,551 | 194 |
| Defresne A | 19,099 | |
| Degiano S M | 18,595 | |
| Degraaf C | 18,181 | |
| Deibert S R | 20,456 | |
| Deines K | 3,558 | 508 |
| Dejean J G | 26,483 | 46 |
| Dekens J R | 28,765 | 83 |
| Del Rosario A A | 22,930 | 1,957 |
| Delesalle H J J | 25,607 | |
| Delisle-Jackson E | 19,990 | |
| Dell R F | 14,986 | |
| Dell T | 19,066 | |
| Delmar H | 25,137 | |
| Delvenne K | 17,478 | |
| Demarinis A | 162 | |
| Demille G | 26,000 | |
| Dempster W C | 4,868 | |
| Demuynck W J | 18,962 | |
| Deneef G C | 9,058 | |
| Denis C S | 25,752 | |
| Dennis K L | 16,921 | |
| Dennison L | 7,327 | |
| Denoon K S | 35,226 | 2,124 |
| Denroche G S | 65,749 | 173 |
| Dent S | 4,182 | |
| Denty W E | 30,024 | 3,507 |
| Deptuck R S | 1,494 | 128 |
| Derenowski B | 24,943 | |
| Derksen C A | 19,109 | |
| Dermott E J | 2,325 | |
| Derrick M L | 29,488 | |
| Desabrais J A | 918 | |
| Desbottes N | 24,702 | 183 |
| Desharnais C R | 12,152 | 470 |
| Desjardins G E | 26,917 | |
| Desmarais M | 28,597 | |
| Desousa D | 839 | |
| Despins T J | 24,906 | |
| Desrosiers F C | 27,044 | |
| Deterding H W T | 25,936 | |
| Dever A M | 11,364 | |
| Devito J L W | 30,105 | |
| Devlin D A | 1,196 | 193 |
| Devries R M | 24,149 | |
| Dewar L G | 7,771 | |
| Dewart P J | 9,297 | 325 |
| Dewing K R | 17,532 | |
| Dhani S | 18,375 | |
| Di Castri D A | 15,033 | |
| Di Tosto F | 7,515 | |
| Di-Palma I | 19,161 | |
| Diamond L J | 9,456 | 15 |
| Dibblee Y E | 676 | |
| Dick C M | 9,610 | |
| Dick K G | 9,641 | |
| Dick S M | 22,147 | 14 |
| Dickie J L | 26,815 | 89 |
| Dickie L C | 24,590 | |
| Dickie P J | 36,431 | 1,180 |
| Dickinson S E | 136 | |
| Dickson B | 18,704 | |
| Dickson C B | 36,948 | 8,584 |
| Dickson G A | 21,983 | |
| Dickson G J | 23,382 | |
| Dickson J | 25,884 | |
| Dickson R C | 24,303 | |
| Diebolt W J | 65,749 | 679 |
| Digby P | 19,128 | |
| Dilalla N A | 1,368 | |
| Dillabaugh J M | 15,000 | 353 |
| Dillon E | 17,484 | |
| Dillon M | 23,184 | |
| Dinnell M A | 18,454 | |
| Dinnell T | 35,244 | 3,855 |
| Diraddo V | 17,641 | |
| Disterheft A G | 10,922 | |
| Ditomaso M | 19,400 | 500 |
| Dittrich D F | 27,677 | |
| Dixon I D | 29,093 | 92 |
| Dmytryshyn G | 28,562 | |
| Dobell P | 29,203 | |
| Dobson C W E | 1,415 | |
| Dobson G | 14,731 | |
| Dobson N C | 28,766 | |
| Dodd H | 21,346 | 199 |
| Dodd J | 29,161 | 4,519 |
| Dodd J | 1,436 | |
| Dodd P | 19,128 | |
| Dodge E H | 897 | 248 |
| Dodge P B | 25,012 | 1,497 |
| Dodwell P L | 24,581 | |
| Doerksen B | 28,278 | 568 |
| Dogue S M | 20,188 | |
| Doherty P W | 26,111 | |
| Doi M | 2,741 | |
| Dolan J M | 26,556 | |
| Dollery F W | 26,331 | |
| Dolny R M | 27,570 | 62 |
| Donald A A | 2,453 | |
| Donald D C | 28,692 | |
| Donald P J | 46,033 | 696 |
| Donaldson B J | 14,346 | 126 |
| Donaldson M K | 17,933 | |
| Donohue M J | 29,177 | |
| Donovan G F | 19,128 | |
| Doolan K J | 12,540 | |
| Dore G | 20,787 | 87 |
| Dorken T R | 28,809 | 9,507 |
| Dornan M | 12,840 | 832 |
| Dornbierer J L | 3,580 | |
| Doroshuk T | 3,997 | |
| Dorsey F | 28,692 | 87 |
| Doucette H | 47,793 | 2,415 |
| Dougal R J | 1,141 | |
| Dougan D M | 26,968 | |
| Douglas J P | 25,728 | 60 |
| Douglas K J | 31,147 | |
| Doutre B A | 19,128 | |
| Dowling E M | 4,723 | |
| Dowling S W | 33,147 | |
| Down M | 18,413 | |
| Downie M D | 20,932 | 540 |
| Downie W J | 28,879 | 884 |
| Downing B | 27,071 | |
| Downing J G | 28,692 | 7 |
| Downing R G | 36,064 | 562 |
| Doyle D A | 48,300 | 5,831 |
| Doyon R C | 23,184 | |
| Dragon F I | 1,300 | |
| Draper G B | 26,425 | |
| Draper S | 6,413 | |
| Drayton S A | 20,024 | |
| Drew L A | 10,464 | |
| Drew P | 39,525 | 308 |
| Drewoth W | 3,807 | |
| Drews M V | 32,749 | 237 |
| Dri S | 18,595 | |
| Droessaert M C P | 8,417 | |
| Drozda M | 22,077 | 251 |
| Drummond D J | 19,539 | 367 |
| Drummond K B | 22,663 | |
| Druskin A | 29,429 | 136 |
| Druskin P | 11,285 | |
| Drysdale J A W | 65,749 | 142 |
| Dubord K | 28,692 | 124 |
| Duck T G | 3,053 | |
| Duczak O | 26,358 | |
| Duddridge J G | 28,470 | 2,247 |
| Dudley H M | 28,099 | 1,778 |
| Dudman L | 18,285 | |
| Duehmig C B | 24,348 | |
| Duerden J D | 45,846 | 3,536 |
| Duffin J R | 95 | |
| Duffin R H | 24,929 | |
| Duffy H | 25,999 | |
| Duford P A | 18,063 | |
| Dufresne J L | 1,754 | |
| Duggan A F | 26,004 | |
| Duhamel L | 23,494 | 100 |
| Duke J L | 29,131 | |
| Dumala R | 45,126 | 846 |
| Dumond J V N | 28,712 | |
| Dumont M D | 16,817 | 150 |
| Dunaway P J | 25,012 | |
| Dunbar L | 22,838 | |
| Duncan A | 24,683 | |
| Duncan D S | 47,659 | 879 |
| Duncan E N | 25,883 | |
| Duncan J C | 29,047 | |
| Duncan T F | 2,362 | |
| Dungey R | 33,320 | 524 |
| Dunn D M | 18,637 | |
| Dunn G R | 27,012 | |
| Dunn I M | 25,012 | 248 |
| Dunn J M | 18,776 | |
| Dunn M J | 22,663 | |
| Dunn W D F | 41,513 | 3,561 |
| Dunne V | 190 | |
| Duperon J J | 32,185 | |
| Dupuis D J | 18,737 | |
| Duquemin J F | 18,525 | |
| Durksen C E | 38,691 | 26 |
| Durrance J G | 18,049 | |
| Durrand F B | 101 | |
| Durrell C L | 15,084 | 600 |
| Dutton M | 32,540 | |
| Dwernichuk J | 28,675 | |
| Dwyer L | 2,310 | |
| Dyck A M | 19,830 | |
| Dyck H G | 25,389 | 123 |
| Dyck S | 8,232 | |
| Dye A P | 22,663 | |
| Dyer D S | 33,261 | |
| Dyer H C | 3,859 | |
| Dyke W F | 35,523 | 56 |
| Dyson G R | 24,114 | |
| Dziny C | 28,156 | 344 |
| Eadie W H | 28,692 | 411 |
| Earl K L | 26,686 | |
| Earle F | 20,932 | 644 |
| Earnshaw M M | 17,338 | |
| Easson S J | 5,806 | |
| Eastman L F | 13,844 | |
| Easton D N | 30,487 | |
| Eastwood S | 11,002 | |
| Ebbels J | 40,245 | 308 |
| Ebel M H | 25,247 | 7 |
| Eby W F | 33,147 | |
| Eddy H R | 50,779 | 5,977 |
| Eddy J W | 28,094 | |
| Edelman S | 39,032 | 4,834 |
| Eden D | 28,968 | |
| Edgar D E | 26,791 | |
| Edgar G C | 6,184 | |
| Edington C | 10,052 | |
| Edmison H I | 300 | |
| Edmiston S D | 26,385 | |
| Edwards D | 18,285 | |
| Edwards D G | 365 | |
| Edwards E R A | 68,353 | 10,475 |
| Edwards J | 23,003 | 134 |
| Edwards J R | 39,312 | |
| Edwards V H | 28,692 | |
| Edwards W | 25,757 | 81 |
| Egan J T | 39,741 | 92 |
| Egger B E | 17,817 | |
| Ehrcke W | 3,568 | |
| Eisbrenner L L | 25,906 | |
| Ekeli D H | 10,591 | |
| Ekeli H O | 35,392 | |
| Eklund L B | 26,492 | |
| Elder A C | 8,390 | |
| Elder W W | 22,673 | |
| Eldridge D | 19,716 | |
| Eldridge F J | 1,172 | |
| Ellerbeck J | 16,614 | |
| Elliot B S | 4,202 | |
| Elliot J A | 26,751 | |
| Elliott B E | 43 | |
| Elliott C L | 27,051 | |
| Elliott G K | 561 | |
| Elliott J W | 28,146 | 5,532 |
| Elliott P E | 5,898 | |
| Ellis D N | 48,753 | |
| Ellis H M | 51,559 | 4,166 |
| Ellis J C | 20,379 | |
| Ellis J D | 802 | |
| Ellis N W | 29,572 | |
| Ellis R G | 34,218 | 973 |
| Ellis R W | 24,597 | |
| Elsom S L | 1,224 | |
| Elstone M A | 27,017 | |
| Elton T | 22,831 | |
| Elviss G | 17,810 | |
| Embleton E J | 26,874 | |
| Emmerson D | 26,857 | |
| Empey D | 19,124 | |
| Enderton S W | 65,749 | 3,431 |
| Enns N J V | 128 | |
| Epp G | 24,258 | |
| Epp S | 12,773 | 23 |
| Epps M A | 33,238 | |
| Erdman R J | 32,542 | 341 |
| Erickson C | 33,160 | 603 |
| Erickson D | 25,841 | |
| Erickson J P | 28,099 | |
| Erickson L | 897 | |
| Erickson S M | 1,463 | |
| Erickson W P | 27,256 | |
| Ericson R A | 27,880 | 30 |
| Errington D J | 28,591 | |
| Erskine R I | 27,656 | |
| Esau D P | 26,070 | |
| Esau E | 17,225 | |
| Esler E | 18,595 | |
| Espenhain A | 26,675 | |
| Etheridge B D | 29,253 | 3,910 |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Etter B C | 3,489 | |
| Evans B | 30,124 | |
| Evans B M | 15,282 | 365 |
| Evans D | 31,262 | 82 |
| Evans E J | 28,882 | |
| Evans N M | 2,989 | 249 |
| Evans S | 25,606 | |
| Evans S D | 20,932 | |
| Evans S E | 19,913 | |
| Everitt M | 1,115 | |
| Everton F J | 27,518 | 834 |
| Ewert P W | 50,853 | 4,306 |
| Exell R E | 56,608 | 15,233 |
| Exley F J I | 17,941 | 21 |
| Exner H R | 7,400 | |
| Exner L J | 28,623 | |
| Exner S G | 28,188 | |
| Fabbro S | 2,643 | |
| Fagan C P | 25,039 | |
| Fages N | 30,302 | 169 |
| Fahlman D J | 29,039 | 99 |
| Fainstein J E A | 28,941 | |
| Fairbridge R B | 36,765 | 839 |
| Fairbrother N | 7,647 | |
| Fairgrieve L | 18,499 | 94 |
| Falconberg B | 897 | |
| Falconer G | 24,185 | |
| Falconer J D | 32,000 | |
| Fallis P L | 20,284 | |
| Fanucchi W L | 2,731 | |
| Faoro R | 29,039 | |
| Fardoulis C L | 17,756 | |
| Farina M M | 12,849 | |
| Farley R V | 4,189 | 578 |
| Farrell T | 18,390 | |
| Farren M E | 24,253 | 559 |
| Farrish E J | 26,988 | |
| Farrow R C | 17,990 | |
| Farvolden R B | 11,479 | 888 |
| Fast D | 19,568 | |
| Fatechand Z | 20,932 | 8 |
| Faulkner J G | 10,600 | |
| Faulkner M I | 33,111 | 278 |
| Favero C | 21,369 | |
| Fawcett J D | 30,350 | |
| Fawcett L M | 19,374 | 55 |
| Fawdrey V F | 24,159 | 7 |
| Fedewa A | 799 | |
| Fediuk R A | 21,465 | |
| Feenstra G W | 25,617 | |
| Fehr L J | 32,584 | 338 |
| Fehr O | 28,692 | |
| Felix L B | 1,332 | |
| Fell S T | 28,390 | 1,201 |
| Fence S L | 3,815 | |
| Fenger B J | 30,527 | |
| Fenlon K D | 4,585 | |
| Fensome G J | 19,070 | |
| Fenwick D G | 24,707 | 21 |
| Ferguson D B | 27,226 | |
| Ferguson K B | 26,921 | |
| Ferguson M | 10,853 | 40 |
| Ferguson M I | 19,539 | |
| Fern D | 2,125 | |
| Fernandes S M | 21,061 | |
| Ferrari S | 9,040 | |
| Ferraz G | 1,514 | |
| Fetterer K | 25,654 | |
| Fiander H L | 25,519 | 79 |
| Fiddler R J | 24,114 | 43 |
| Fiddy G | 28,692 | 51 |
| Fiddy K D | 27,169 | |
| Field A | 7,876 | |
| Field D E | 65,749 | |
| Filan B R | 37,659 | 361 |
| Filiatrault D C | 3,663 | |
| Filmer A | 75,864 | 4,042 |
| Finall D A | 50,806 | 2,100 |
| Finck P | 2,813 | |
| Findlay D | 21,040 | |
| Findlay M E G | 32,682 | |
| Finlay M C | 28,692 | 406 |
| Finner L A | 2,407 | |
| Firkins A | 17,238 | 1,423 |
| Firth V A | 19,428 | |
| Fischer K E | 24,406 | 893 |
| Fish J R | 23,184 | |
| Fisher A J | 19,334 | |
| Fisher C H | 20,050 | 1,726 |
| Fisher J F | 22,758 | |
| Fitchett R E | 42,232 | 256 |
| Fitchett R F | 28,149 | |
| Fitzgerald D S | 27,959 | |
| Fitzpatrick B C | 19,128 | 1,069 |
| Fitzsimmons J R | 25,704 | |
| Flack A D | 27,790 | 380 |
| Flanagan L J | 26,735 | |
| Flavell J D | 48,620 | 2,335 |
| Flavin N | 17,623 | |
| Flello D | 1,563 | |
| Flinn B J | 755 | |
| Flower R A | 28,692 | 80 |
| Flynn G M | 5,518 | |
| Flynn M | 3,270 | 1,219 |
| Foisy J J J | 34,865 | 4,056 |
| Foisy R | 20,866 | 1,136 |
| Folkestad D | 22,847 | |
| Fong B A | 14,771 | |
| Fong S | 20,634 | |
| Fonger W D | 52,558 | 128 |
| Foord V A | 18,399 | 199 |
| Foort K K | 26 | |
| Foote C W | 63,515 | 970 |
| Forbes J | 13,465 | |
| Forbes J N | 32,928 | 368 |
| Forbes V J | 23,936 | |
| Forbes W A | 31,423 | 488 |
| Ford B | 47,158 | 1,864 |
| Ford D W | 24,364 | 45 |
| Ford M P | 17,105 | |
| Forest I B | 13,575 | 1,477 |
| Forhan M F | 26,491 | |
| Forseth P E | 28,785 | 20 |
| Forsman J L | 9,690 | |
| Forster H | 13,203 | |
| Forsythe E G | 24,051 | |
| Forsythe J | 32,484 | 7 |
| Forsythe L W | 31,195 | |
| Forward R B | 1,196 | |
| Fossett J C | 24,731 | |
| Foster C W | 21,701 | |
| Foster D | 13,889 | |
| Foster D M | 533 | |
| Foster G C | 30,302 | 426 |
| Foster G F | 18,595 | |
| Foster J | 26,472 | |
| Foster L E | 23,031 | 122 |
| Foster P A | 3,733 | 384 |
| Foster R G | 27,967 | 199 |
| Foster V | 20,852 | |
| Foster W F | 57,661 | 8,009 |
| Fotheringham B H | 2,361 | |
| Foulger G A | 19,990 | 49 |
| Fouquette P C | 35,334 | |
| Fournier B J | 24,454 | |
| Fournier D A | 23,377 | |
| Fowler K J | 28,692 | 14 |
| Fowler L W | 26,132 | |
| Fowler O | 19,409 | |
| Fowler R G | 27,883 | |
| Fox C M | 8,444 | 7 |
| Fox M K | 7,694 | |
| Fox T G C | 3,577 | |
| Fraizer C J | 27,127 | |
| Fraizer M B | 25,797 | |
| Fram H W | 28,692 | 1,108 |
| Frame B | 17,535 | |
| Francis A D | 28,287 | |
| Francis M A | 18,937 | |
| Francisco C | 18,287 | 39 |
| Franklin R L | 28,664 | |
| Franklin W | 18,534 | |
| Franko B | 18,727 | 166 |
| Frantzen M | 31,157 | 278 |
| Fraser A K | 26,063 | 5,134 |
| Fraser K L | 18,911 | |
| Fraser K R | 25,012 | |
| Fraser M G | 9,856 | |
| Fraser R D | 30,313 | |
| Fraser R J | 17,363 | 7 |
| Fraser S W | | 1 |
| Fraser W J | 993 | |
| Fraser Y F | 453 | |
| Frazier P | 18,724 | |
| Freberg J L | 4,650 | |
| Fredeen M A | 23,670 | |
| Frederick N G | 16,214 | |
| Frederiksen H A | 25,081 | |
| Frederiksen W D | 28,050 | 71 |
| Freedman M F | 23,184 | |
| Freeman B L | 40,283 | |
| Freeman K G | 8,422 | |
| Freeman R D | 25,392 | 78 |
| Freiburghaus A S | 19,302 | |
| French M F | 7,558 | |
| French S P | 21,985 | 468 |
| Frew S A | 20,024 | |
| Freylinger M M | 18,595 | |
| Friebel L | 18,595 | |
| Friedrich M L | 30,131 | |
| Friesen C M | 19,979 | |
| Friesen H R | 34,194 | |
| Friesen N | 25,511 | 318 |
| Friesen N | 65,749 | 2,673 |
| Friesen N J | 23,977 | |
| Friesen R E | 12,188 | |
| Friesen R G | 6,620 | |
| Friesen V | 32,227 | 838 |
| Frieson J P | 19,128 | |
| Frigo N | 21,443 | |
| Frizzell V D | 28,692 | 839 |
| Frizzi C L | 8,826 | 120 |
| Froese F | 26,580 | 226 |
| Froese F | 24,650 | 79 |
| Froese R E | 26,190 | 457 |
| Frolick V M | 42,352 | 8,403 |
| Froment H J | 27,212 | |
| Fromm W E | 20,721 | |
| Frost E | 18,814 | |
| Frost K G | 24,114 | |
| Fry D M | 18,595 | |
| Fry K | 18,421 | |
| Fuchs K W A | 28,172 | |
| Fuller G C E | 44,509 | 2,462 |
| Fuller G J | 25,580 | 577 |
| Fulmer M E | 58,768 | 5,093 |
| Fulton D D C | 33,679 | |
| Fultz R C H | 54,540 | 4,054 |
| Fung A K | 11,479 | |
| Fung S | 23,789 | |
| Funk P M | 24,540 | |
| Funk R | 17,060 | |
| Furnival P J | 27,581 | 537 |
| Gabelmann E E | 27,868 | 34 |
| Gabor W S | 3,199 | |
| Gaffney W R J | 27,587 | 26 |
| Gagnier Y N | 18,910 | |
| Gagnon J | 28,668 | |
| Galbraith R W | 60,697 | 15,258 |
| Gale G A | 28,752 | |
| Gale P F | 23,916 | |
| Galey E M | 14,337 | |
| Galibois S M A | 18,772 | |
| Galiot C E R | 19,583 | |
| Gallacher E M | 598 | |
| Gallagher A | 24,956 | |
| Galland A J | 23,184 | |
| Gallo J V | 24,245 | |
| Gallon H A | 26,319 | |
| Galloway W | 30,024 | |
| Gallpen B G | 28,751 | 108 |
| Gamache L J | 10,546 | |
| Gandy W G | 47,026 | 12,626 |
| Garbauski M F | 18,531 | 14 |
| Garbe G L | 19,128 | 11 |
| Garcia R | 19,706 | |
| Gardiner D N | 3,485 | |
| Gardiner L A | 45,797 | 4,942 |
| Gardner A J | 19,376 | |
| Gardner C | 31,862 | |
| Gardner P A | 11,326 | |
| Gardner S A | 19,128 | |
| Gardner V | 43,387 | 4,224 |
| Garnett M E | 14,346 | 33 |
| Garratt J C | 10,274 | |
| Garrison A R | 25,926 | |
| Gascoyne A W | 26,361 | |
| Gatenby L H | 18,595 | |
| Gates D P | 27,749 | 87 |
| Gatto B J | 25,773 | |
| Gaudette E | 37,073 | 50 |
| Gauer I | 19,465 | 693 |
| Gear L | 29,423 | |
| Gee P | 19,858 | |
| Geefs D M | 19,503 | 612 |
| Gehring H J | 10,366 | |
| Gelz E S | 16,339 | |
| Gelz R | 2,092 | |
| Gendron R M | 18,683 | |
| George A H | 25,032 | |
| George E M | 4,628 | |
| Geraghty B L | 14,346 | |
| Gerestein B | 28,772 | |
| Gergely D J | 26,270 | |
| Gerhardt D R | 28,809 | 461 |
| Gerlach S | 19,896 | 14 |
| Gervais D C | 20,932 | |
| Ghiloni G C | 24,869 | 77 |
| Ghislain H | 8,174 | |
| Gibb P L | 16,122 | 5,801 |
| Gibb T P | 17,969 | |
| Gibb W J | 432 | |
| Gibbs B | 18,595 | |
| Gibson E | 30,224 | 471 |
| Gibson I | 33,147 | 392 |
| Gibson J | 28,099 | 77 |
| Gibson J L | 57,994 | 988 |
| Gibson M E | 27,309 | |
| Gibson M J | 10,178 | |
| Gibson S L | 13,140 | |
| Gibson W G | 11,631 | |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Giesbrecht M D | 6,589 | |
| Giesbrecht W J | 27,766 | |
| Gifford J | 34,218 | 9,322 |
| Gilbert F R | 42,760 | 9,682 |
| Gilbert J | 9,688 | |
| Gilbert K G | 28,099 | |
| Gilbert T D | 27,412 | 21 |
| Gilding D M | 28,758 | 199 |
| Giles K | 9,767 | |
| Gilfillan A J | 4,786 | |
| Gill G D | 6,638 | |
| Gill L E | 7,279 | |
| Gill N | 17,589 | |
| Gill S A | 22,509 | 122 |
| Gillen R W | 49,220 | 923 |
| Gillespie A I | 25,500 | |
| Gillespie N | 25,496 | |
| Gillies V C | 28,692 | |
| Gillingham J M | 46,392 | 1,240 |
| Gillis D E A | 25,878 | |
| Gillis F A | 25,891 | |
| Gillis J M | 46,404 | |
| Gilmore V D | 23,629 | 60 |
| Gilmour G H | 65,749 | 3,634 |
| Gilmour L D | 33,147 | 507 |
| Gindl R A | 12,582 | |
| Ginther D L | 33,137 | 299 |
| Ginther D M | 30,400 | 984 |
| Girard R P | 9,568 | |
| Girling R F | 1,196 | 55 |
| Giroday S E | 31,003 | 6,240 |
| Giroux R | 9,131 | 200 |
| Girvin R A | 31,057 | 1,496 |
| Glazier M L | 11,027 | 1,662 |
| Glover A J | 39,312 | 2,051 |
| Glowa L | 6,871 | |
| Gniazdoski C | 8,458 | |
| Gobbett A R | 37,264 | 2,403 |
| Gobillot J A R | 46,853 | 1,036 |
| Gobin G P R | 28,651 | |
| Goddard A | 9,717 | |
| Goddard A D | 19,803 | |
| Goddard G F S | 40,925 | |
| Godfrey D K | 30,821 | 15 |
| Godfrey J E | 65,749 | 1,427 |
| Godsiff M | 32,278 | 733 |
| Goers W L | 20,278 | |
| Going A | 19,305 | |
| Goings M E | 24,406 | 799 |
| Gokey C I | 16,346 | |
| Golland G | 23,184 | |
| Goller E J | 24,961 | |
| Good W S | 2,297 | 85 |
| Gooden R F | 19,128 | |
| Goodfellow C A | 25,208 | |
| Goodfellow J A K | 19,719 | |
| Gooding T | 24,523 | |
| Goodrich C | 20,692 | |
| Goodwin W R | 32,153 | 5,439 |
| Goody J | 14,949 | |
| Gopp L H | 4,386 | 300 |
| Gorby W R | 5,528 | |
| Gordon D M | 19,128 | |
| Gordon H W | 50,758 | 5,254 |
| Gordon I G | 2,398 | |
| Gordon I R | 24,108 | |
| Gordon J P | 65,749 | 4,910 |
| Gordon P E | 28,692 | |
| Gorjanc D A | 18,567 | 13 |
| Gorman M S | 16,462 | 8,104 |
| Gorrill W L | 19,125 | |
| Gosney V E | 25,186 | |
| Goss T A | 26,188 | |
| Gosse C E | 27,117 | |
| Gosse M G | 33,147 | 168 |
| Gosset E M | 22,663 | |
| Gotia G | 19,158 | |
| Gottschau C R | 20,672 | 10 |
| Gottschau W E | 23,452 | 1,988 |
| Gottselig V | 2,638 | |
| Gough A F | 897 | |
| Gough R | 39,072 | 2,755 |
| Gould D C | 598 | 487 |
| Goulet L S | 65,755 | 1,567 |
| Govan P R | 65,749 | |
| Govett M J | 7,681 | |
| Gower G K | 14,545 | |
| Grace K W | 26,296 | |
| Gracey G D | 32,133 | |
| Grad M | 17,447 | 11 |
| Grady H F | 27,471 | |
| Grady L B | 19,128 | |
| Graham C | 26,460 | |
| Graham E D | 897 | 276 |
| Graham J | 28,692 | |
| Graham J B | 57,163 | 5,633 |
| Graham L K | 1,196 | 300 |
| Graham M | 4,825 | 1,268 |
| Graham M H | 24,815 | 110 |
| Graham R C S | 65,749 | 5,407 |
| Graham R D | 32,656 | 6,844 |
| Graham R J | 24,864 | 151 |
| Graham R J | 51,207 | 10,080 |
| Graham T A | 26,866 | 7 |
| Graham V | 30,853 | 6 |
| Graham W B | 24,114 | |
| Grahame K G | 37,565 | 694 |
| Granberg R O | 26,097 | |
| Grandage W E | 30,673 | 785 |
| Grandison R D | 65,749 | 1,851 |
| Grannary B | 11,144 | 18 |
| Granquist F C | 18,915 | |
| Grant A M | 17,969 | |
| Grant B | 20,440 | |
| Grant B M | 18,595 | |
| Grant C E | 19,739 | 154 |
| Grant D | 18,534 | |
| Grant J E | 47,394 | |
| Grant K | 22,784 | 59 |
| Grant K J | 26,795 | |
| Grant L M | 8,945 | |
| Grant P K | 20,026 | |
| Grant R H | 28,766 | |
| Grant S A | 27,388 | |
| Graves C A | 18,479 | |
| Gray A M | 25,582 | |
| Gray D M | 7,864 | |
| Gray D R | 31,381 | 415 |
| Gray J | 672 | |
| Gray L M | 28,993 | 988 |
| Gray S | 16,911 | |
| Grayson W | 10,607 | 1,520 |
| Graziano J R S | 36,101 | 1,495 |
| Grebinski M | 24,114 | 48 |
| Green B J C | 30,726 | 1,384 |
| Green F S | 65,749 | 1,164 |
| Green G L | 31,301 | |
| Green H M | 489 | |
| Green J L | 22,837 | |
| Green M J | 28,692 | |
| Green P | 2,031 | |
| Green R E | 1,474 | |
| Green R W | 23,575 | |
| Green S | 28,758 | 99 |
| Green S | 21,441 | |
| Green S L | 8,686 | 7 |
| Green V M | 28,765 | |
| Greenhough P | 18,513 | 372 |
| Greenman M | 40,245 | 885 |
| Greensides L | 16,595 | |
| Greer D M | 65,749 | 3,174 |
| Greer J A | 19,591 | |
| Greer S | 449 | |
| Greer W J | 26,465 | 13 |
| Gregory S | 18,860 | |
| Greig D M | 20,932 | |
| Greig R W | 65,749 | 504 |
| Gretzyn S J | 700 | |
| Grewal S H | 24,837 | |
| Griffin P | 13,932 | |
| Griffith G | 22,976 | |
| Griffith-Cochrane J | 28,833 | 75 |
| Grimmitt W A | 1,634 | |
| Grimshaw B I | 24,114 | |
| Grimson E | 2,498 | 94 |
| Grindon P A | 1,346 | |
| Griswold M H | 43,503 | 322 |
| Groberman H M | 6,707 | 515 |
| Groberman J R | 65,749 | 1,288 |
| Groen H | 21,495 | 128 |
| Groom E C | 24,114 | |
| Grout R J | 28,330 | 246 |
| Grove H E | 19,616 | 264 |
| Groves G I | 25,648 | |
| Groves J C | 51,313 | 1,038 |
| Grundmanis A A | 17,817 | |
| Grybos F | 13,139 | |
| Grychowski K M | 19,129 | |
| Grypuik R G | 22,203 | |
| Guadagni J | 11,269 | 154 |
| Gudewill H E | 1,251 | |
| Guenette P | 28,011 | 26 |
| Guest A M | 17,890 | |
| Gugliotta G E | 26,686 | |
| Guido J L | 6,012 | |
| Guignion J | 8,335 | |
| Guilmette D W | 8,014 | |
| Guinn Z | 9,784 | |
| Gulbranson P | 35,351 | |
| Gull H M | 19,083 | |
| Gullason E A | 17,719 | |
| Gunnarson A R | 28,692 | 227 |
| Gunnarson E B | 25,084 | 40 |
| Gurney L | 17,114 | |
| Gustafson J A | 12,761 | 881 |
| Guthrie D L | 28,389 | |
| Guthrie L B | 22,025 | |
| Guthrie M | 18,148 | |
| Gutosky C | 16,817 | 260 |
| Guy D L | 17,673 | |
| Guzman M R | 10,097 | |
| Gwilt S M | 19,053 | |
| Gwin E | 17,776 | |
| Haaksma J A | 28,563 | |
| Haas J R | 4,505 | |
| Habart D M | 3,739 | |
| Habkirk D E | 18,724 | 26 |
| Hack J B | 47,861 | 5,137 |
| Hackenschmidt A S | 30,959 | 1,205 |
| Hadcock B T | 27,720 | |
| Hadden J E | 25,000 | 31 |
| Hadley D D | 19,110 | 1,264 |
| Hagel L J | 14,578 | 148 |
| Hagelin G | 28,934 | |
| Haggstrom R E | 27,831 | 104 |
| Hagman R J | 46,574 | 453 |
| Hahn J | 29,725 | 150 |
| Haines P K | 9,166 | 28 |
| Haining J T | 25,880 | |
| Haire E W | 17,790 | |
| Hajdukovich N | 25,178 | |
| Hakanson W | 16,892 | 3,398 |
| Halbert T J | 67,502 | 10,444 |
| Hale C E | 20,025 | |
| Hale E G | 27,524 | |
| Hale L D | 11,066 | |
| Hale R B | 28,692 | 218 |
| Hales D H | 8,254 | |
| Hales G W | 55,567 | |
| Hales S P | 27,699 | |
| Hall C R | 26,065 | |
| Hall D | 1,919 | |
| Hall E C W R | 37,711 | |
| Hall G | 46,526 | 131 |
| Hall G E | 119 | |
| Hall I B | 24,326 | |
| Hall J A | 19,128 | |
| Hall J M | 20,932 | 198 |
| Hall J R | 34,735 | 1,186 |
| Hall M | 8,153 | |
| Hall S R G | 25,670 | |
| Hall S V | 29,417 | |
| Halldorson J W | 25,492 | |
| Halliday A M | 20,931 | |
| Halliday D V | 29,351 | |
| Halliday L | 23,801 | |
| Halliday R E | 26,280 | 497 |
| Hallowell J K | 23,998 | 193 |
| Halston R H | 28,692 | 313 |
| Halvorson E A | 2,092 | 167 |
| Hamade G E A | 31,181 | 47 |
| Hamblin O W | 6,052 | |
| Hamblin P W | 24,709 | |
| Hamill R | 25,683 | 25 |
| Hamilton C F | | 88 |
| Hamilton C L | 10,403 | |
| Hamilton C V | 2,391 | |
| Hamilton J M | 28,944 | |
| Hamilton L A | 8,032 | 20 |
| Hamilton P E | 24,212 | 467 |
| Hamilton R D | 21,052 | |
| Hamm G | 19,328 | |
| Hammell M F | 22,280 | 2,169 |
| Hammett D J | 33,101 | 8,298 |
| Hammett W L | 3,941 | |
| Hamner T | 20,496 | |
| Han M | 380 | |
| Handley M M | 66 | |
| Hannaford W H | 1,208 | |
| Hannah J M | 17,279 | |
| Hannah R D | 28,409 | |
| Hannam D E | 12,613 | |
| Hannay J R | 853 | |
| Hanney P J | 24,370 | |
| Hannon J T | 30,400 | 146 |
| Hansell A H | 45,506 | 637 |
| Hansen E | 1,455 | |
| Hansen E M | 3,014 | |
| Hansen K I | 30,473 | 734 |
| Hansen L W | 29,431 | |
| Hansen P | 27,792 | |
| Hansford F W | 40,460 | |
| Hanson J | 18,595 | 8 |
| Hanson J M | 20,376 | |
| Hanson M | 16,163 | |
| Hanzel D | 18,595 | |
| Haraldsen K | 40,942 | 916 |
| Harasin M P | 24,108 | |
| Harborne R | 25,219 | 22 |
| Harden E J M | 25,437 | 603 |
| Hardie H D | 5,916 | |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Hardin R L | 28,692 | |
| Harding T L | 18,426 | |
| Hardman D J | 20,932 | |
| Hardman T A | 30,597 | 404 |
| Hardy A G | 25,087 | |
| Hardy C M | 18,595 | |
| Harker G R | 32,429 | 1,224 |
| Harker G W | 1,153 | |
| Harper N L | 18,568 | |
| Harringa J K | 17,911 | 208 |
| Harris C L | 9,610 | |
| Harris D F | 20,543 | 755 |
| Harris G | 27,603 | 3,744 |
| Harris J C | 20,945 | |
| Harris L | 21,859 | |
| Harris P | 17,990 | |
| Harris W J E | 28,079 | 71 |
| Harrison B | 30,302 | |
| Harrison B A | 23,439 | |
| Harrison D | 9,495 | |
| Harrison D F | 7,899 | |
| Harrison E W | 62,087 | 3,168 |
| Harrison I | 10,808 | 30 |
| Harrison J W | 4,110 | |
| Harrison S M | 17,321 | |
| Harrod C L | 12,333 | |
| Harrop C W | 28,987 | |
| Harrop S F | 19,128 | 37 |
| Harrow G S | | 61 |
| Harry B | 3,464 | |
| Hart M A | 7,189 | |
| Hartlen D | 16,546 | |
| Hartley A M | 28,922 | |
| Hartman L | 10,602 | |
| Hartner K | 28,692 | 171 |
| Hartnett F J | 21,181 | |
| Hartnett W | 16,894 | |
| Harvey A L | 5,812 | |
| Harvey C L | 19,819 | |
| Harvey F | 5,356 | |
| Harvey J | 18,021 | |
| Harvey L | 19,019 | |
| Harvey L G | 19,037 | |
| Harvey M A | 25,456 | 7 |
| Harvey M P | 44,699 | 2,165 |
| Harvey P J | 28,692 | 1,867 |
| Harwood L M | 28,270 | 454 |
| Hasenpflug B | 2,442 | |
| Hatfield H P | 25,820 | |
| Hatton T R | 24,507 | 715 |
| Hauser K J | 30,177 | |
| Havard S | 9,508 | |
| Havercroft J C | 25,721 | 25 |
| Hawboldt D J | 27,801 | |
| Hawes C | 28,765 | 436 |
| Hawes M | 3,463 | |
| Hawke R F | 24,157 | |
| Hawkes R C | 35,018 | 734 |
| Hawkes W J | 24,803 | |
| Hawkins D M | 19,290 | |
| Hawkins M M | 15,331 | |
| Hawkins R C | 26,483 | 175 |
| Hawley P D | 28,245 | |
| Hawthorn T | 18,152 | 378 |
| Hay D M | 27,016 | |
| Haydamack C | 23,354 | |
| Hayes L | 17,073 | 144 |
| Hayes L R | 26,609 | |
| Hayes R | 2,880 | |
| Hayes W T | 3,999 | |
| Hayburn R J F | 28,099 | |
| Hayman M | 28,166 | |
| Hays V C | 24,998 | |
| Hayward M | 27,074 | 737 |
| Hazelwood G W | 27,925 | |
| Head D R | 28,851 | |
| Head F G | 7,740 | |
| Heale A J | 4,506 | |
| Heale C W | 24,051 | |
| Healy D V | 1,971 | |
| Heard L | 65,749 | 2,207 |
| Heath B | 22,786 | 334 |
| Heath M | 28,739 | |
| Heath R E | 2,092 | 88 |
| Hebert J A | 6,641 | 13 |
| Hedden L C C | 15,036 | |
| Hedden L H | 23,409 | 791 |
| Hedrich V | 20,380 | 2,710 |
| Heemskerk A J | 33,425 | 1,697 |
| Heflin W | 2,353 | 126 |
| Hegan C R | 24,287 | |
| Heichert D L | 1,134 | |
| Heidner C E | 17,362 | |
| Heighton C P | 22,867 | |
| Heinrichs W | 28,692 | 71 |
| Heinrichs W G | 29,212 | 300 |
| Heisler J P | 27,152 | 12 |
| Hemminger A D | 31,464 | |
| Hempseed A B | 33,625 | |
| Henderson J E | 25,944 | |
| Henderson L J | 20,067 | 1,769 |
| Henderson M | 18,525 | 23 |
| Henderson M B | 26,863 | |
| Henderson R A | 1,391 | |
| Henderson R S | 33,147 | |
| Henderson W T B | 13,633 | |
| Hendricks K F | 2,402 | |
| Hendricks P | 26,286 | |
| Hendrickson R C | 28,580 | |
| Hendriksen J A | 19,183 | |
| Heneghan J G | 30,848 | 291 |
| Henke S L | 9,543 | |
| Henley I G | 65,749 | 1,908 |
| Henly D G | 23,946 | 1,578 |
| Henniger L G | 18,737 | 7 |
| Henning D P | 27,915 | 37 |
| Hennis J | 6,743 | |
| Henrickson G M | 7,641 | |
| Henry D L | 19,713 | 166 |
| Henry L M | 24,102 | |
| Henry R D | 9,094 | |
| Henry S A | 18,979 | 189 |
| Henstra B | 617 | |
| Henswold S W | 36,618 | 197 |
| Herman C S | 23,882 | |
| Herman L P | 1,293 | |
| Hermann D R | 10,610 | |
| Hermanson D F | 28,751 | |
| Heron B B | 28,746 | |
| Heron D R | 28,774 | |
| Heron J | 7,275 | |
| Heron Y | 11,497 | |
| Herron C | 1,734 | |
| Hershberger C A | 14,394 | |
| Hesketh S | 17,558 | |
| Hesketh S L | 12,224 | |
| Hetherington R | 24,239 | |
| Heyes D | 16,468 | |
| Heywood T L | 5,754 | |
| Hibbert W F | 25,106 | |
| Hicke J B | 29,465 | 74 |
| Hickey M P | 22,662 | |
| Hickey R J | 38,931 | 3,182 |
| Hickmott D L | 30,990 | |
| Hicks K W | 1,196 | |
| Hicks S A | 20,126 | 1,949 |
| Hiebert K | 15,047 | |
| Hiebert R J | 17,742 | 9 |
| Higgins W F | 25,126 | |
| Hilberry S C | 31,435 | 154 |
| Hilchie P A | 23,595 | |
| Hildebrandt D | 253 | |
| Hiley G J | 10,792 | |
| Hill A D | 5,414 | |
| Hill C A | 18,595 | |
| Hill M | 22,662 | |
| Hill R R | 1,402 | |
| Hill T | 22,315 | |
| Hill W G | 30,031 | |
| Hillian D A | 27,057 | 469 |
| Hilliard S M | 18,577 | |
| Hillier E | 3,203 | |
| Hillman K R | 28,767 | |
| Hilton G A | 15,931 | |
| Hindle N V | 25,388 | |
| Hine L J | 22,856 | |
| Hines D L | 12,844 | 110 |
| Hirschfelder W M | 26,337 | 6 |
| Hirschmann S | 18,692 | |
| Hiscock T R | 28,585 | |
| Hisdal V A | 27,747 | 53 |
| Hitchcock F J | 29,061 | |
| Hobson C S | 25,532 | 1,139 |
| Hockey D M | 18,159 | 134 |
| Hockley T O | 33,068 | |
| Hodge B | 17,105 | |
| Hodge D | 18,409 | 64 |
| Hodgson E M | 11,730 | |
| Hodgson R | 17,286 | |
| Hodgson T E | 37,798 | 211 |
| Hodgson W | 4,890 | |
| Hodkinson C M | 28,776 | 339 |
| Hoff L M | 33,147 | 106 |
| Hofferd R A | 12,996 | |
| Hoffman K P | 26,568 | 260 |
| Hoffman S L | 19,788 | |
| Hofseth S W | 43,832 | |
| Hogg G J | 41,063 | 671 |
| Hogg G S | 61,608 | 1,906 |
| Hogg J W | 49,524 | 117 |
| Hogg K V | 27,250 | 371 |
| Hogg M V | 1,109 | |
| Hoitsema B M | 9,855 | |
| Holbeche D W | 28,583 | |
| Holden E W | 15,412 | |
| Holdener R M | 7,355 | 77 |
| Holding L | 45,397 | |
| Hole M E | 27,821 | |
| Holland B A | 43,647 | 637 |
| Holland B L | 11,305 | 1,055 |
| Hollands O E | 45,761 | 6,630 |
| Hollaway D C | 28,730 | 85 |
| Hollo J T | 24,555 | |
| Holloway G W | 28,926 | |
| Holloway R P | 27,180 | |
| Holloway S M | 13,381 | 14 |
| Hollyman P G | 37,264 | |
| Holm J G | 33,103 | |
| Holman D J | 17,342 | |
| Holmes D R | 65,749 | 3,374 |
| Holmes M M | 19,128 | 213 |
| Holmes N | 2,607 | |
| Holmes P A | 26,017 | 3,873 |
| Holmes W R | 30,046 | 316 |
| Holmgren L | 34,181 | 2,322 |
| Holms E | 9,113 | |
| Holt H P E | 20,721 | |
| Hong C E | 16,813 | |
| Hood D R | 24,200 | 502 |
| Hood L | 27,090 | 2,139 |
| Hood M A V | 21,809 | 939 |
| Hood R D | 5,077 | |
| Hooker D L | 17,309 | 161 |
| Hooker J B | 20,932 | |
| Hooper R E | 50,140 | 1,318 |
| Hoover B E | 11,960 | |
| Horan A | 27,855 | 703 |
| Horan T A | 7,860 | 7 |
| Horbay D E | 28,678 | |
| Hordiyuk N | 26,941 | |
| Horne P E | 30,369 | |
| Hornell J E | 28,579 | |
| Horning M J | 17,092 | 3,539 |
| Horodyski K | 33,593 | 3,964 |
| Horton D | 10,064 | |
| Horton J L | 43,779 | 4,409 |
| Horton M G | 4,771 | |
| Horton M J | 30,592 | |
| Hoshal P A | 969 | |
| Hoskins R D | 23,247 | |
| Hoskins W G | 44,526 | 11,734 |
| Hough R D | 26,913 | 42 |
| House B L | 20,932 | |
| House G W | 24,907 | |
| Howard B | 28,692 | 1,170 |
| Howard E A | 33,146 | 31 |
| Howard E J | 28,539 | |
| Howard G A | 30,418 | 362 |
| Howard P F | 9,302 | |
| Howard R | 15,082 | |
| Howe C A | 5,754 | |
| Howe K | 20,389 | |
| Howell S D | 28,692 | 220 |
| Howell V | 12,759 | |
| Howie K R G | 28,589 | |
| Howitt C W | 869 | |
| Hoy W J | 24,120 | 428 |
| Hoyland V J | 8,031 | |
| Hryb B | 25,842 | |
| Hrycenko D P | 15,036 | |
| Hrycun D J | 33,147 | 3,830 |
| Hsu H | 18,510 | 265 |
| Hu F B | 8,777 | |
| Huang A | 916 | |
| Hubbard J M | 65,749 | 1,102 |
| Hubbard R W | 8,282 | |
| Hubert R C | 28,099 | |
| Hubin D B J | 22,694 | |
| Hubner A W | 9,699 | |
| Huck P L | 11,809 | |
| Huckin S R | 20,520 | |
| Huddart E | 40,924 | 605 |
| Huddlestone J K J | 25,123 | |
| Hudson D | 20,065 | |
| Hudson R E | 65,749 | 4,977 |
| Huggins D W | 29,595 | 62 |
| Huggins M E | 23,673 | |
| Hughes J | 21,051 | |
| Hughes R C | 188 | |
| Hughes T D G | 8,760 | |
| Hughes W S | 5,277 | 413 |
| Hugo S | 18,642 | |
| Huhtala P | 19,128 | 227 |
| Huitson D | 30,024 | 14 |
| Hulan T A | 28,510 | |
| Hulford E J | 34,132 | 1,319 |
| Hull R J | 1,416 | |
| Hulstra A W | 17,740 | |
| Hutkin I E | 27,685 | 15 |
| Hukman L | 8,397 | 94 |
| Hume D D | 32,513 | 5,684 |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Hume J B | 21,665 | |
| Hume S G | 19,494 | |
| Hume S L | 20,465 | 30 |
| Humeny W | 26,659 | |
| Humes P J | 9,632 | 94 |
| Humphrey B F | 20,742 | |
| Humphrey G R | 25,772 | |
| Humphries M | 20,993 | 492 |
| Hunt C L | 15,146 | 312 |
| Hunt D M | 878 | 158 |
| Hunt E J | 27,469 | |
| Hunt F M | 38,325 | 3,278 |
| Hunt J F | 8,954 | |
| Hunt S K | 9,274 | |
| Hunter G B | 30,411 | |
| Hunter H T | 28,767 | 21 |
| Hunter M R | 3,352 | |
| Hunter P M | 1,479 | |
| Hunter R C | 64,875 | 4,150 |
| Hunter S | 18,595 | |
| Hunter W | 18,707 | |
| Hupka A | 27,454 | |
| Hurst G R | 475 | |
| Hurst L | 19,220 | |
| Husak A S | 17,673 | |
| Husband F M | 17,331 | |
| Husband K J | 65,749 | 760 |
| Hutchinson P A | 20,932 | 173 |
| Hutchinson S | 18,670 | |
| Hutchinson S | 9,353 | |
| Hutchison J M | 4,644 | |
| Hutt G E | 56,114 | 5,217 |
| Hutton B L | 22,936 | 73 |
| Hutton C M | 350 | |
| Hutton C M | 374 | |
| Hutton D J | 26,200 | |
| Hyatt S | 29,252 | 35 |
| Hyde P A | 65,749 | 2,532 |
| Hyska P R | 26,210 | 6 |
| Idiens B | 18,400 | |
| Ilsender M K | 24,139 | |
| Ilnicki C D | 1,231 | |
| Infanti L | 27,820 | 1,723 |
| Ingram T L | 24,431 | |
| Insley E | 11,809 | |
| Insley P A | 45,206 | 2,237 |
| Ireland H R | 20,669 | |
| Irving G | 311 | |
| Irwin H L | 17,372 | |
| Irwin L M | 25,081 | |
| Irwin R A | 26,810 | 556 |
| Isaac R J | 39,804 | 763 |
| Itterman J A | 26,344 | |
| Iverson E L | 3,049 | 1,638 |
| Ives R L | 22,662 | |
| Jack B M | 3,466 | |
| Jack D J | 18 | |
| Jack Y G | 3,877 | |
| Jacks K | 17,673 | |
| Jackson A F | 54,331 | 199 |
| Jackson B H | 8,728 | |
| Jackson C A | 3,117 | 320 |
| Jackson G C | 31,699 | |
| Jackson H | 18,595 | |
| Jackson L J | 20,024 | |
| Jackson M H | 28,357 | |
| Jackson M M | 25,914 | |
| Jacob K | 18,795 | |
| Jacobson S | 8,418 | 275 |
| Jaeggle G E J | 27,857 | |
| Jaffray R A | 3,951 | |
| James G L | 6,676 | 95 |
| James L R | 5,960 | 228 |
| James S R | 11,481 | |
| James W R A | 25,418 | |
| Jamieson D | 28,245 | 50 |
| Jamieson D C | 25,497 | |
| Jamieson E | 11,479 | 435 |
| Jamieson J | 27,643 | 10 |
| Jamieson R A | 25,475 | |
| Jamison K | 22,573 | |
| Jang M | 22,001 | |
| Jansen R J | 25,869 | 39 |
| Janzen H G | 9,015 | |
| Jaques R H F | 52,327 | 44 |
| Jarbek M | 17,288 | |
| Jardine A M | 21,068 | |
| Jardine J | 22,378 | |
| Jardine J W | 11,188 | 367 |
| Jardine L R | 434 | |
| Jardine W | 30,105 | |
| Jarman P G | 43,478 | 7,236 |
| Jarmson R E | 20,715 | |
| Jarvis L B A | 14,243 | |
| Jasper S | 15,312 | |
| Jassal M | 9,819 | |
| Jaszcza R M | 27,075 | |

| | Salary $ | Travel $ |
|---|---|---|
| Jatzek J | 18,366 | |
| Jaye G | 26,040 | |
| Jefferies C G | 16,734 | 79 |
| Jeffery C A | 26,069 | |
| Jeffery J H | 28,734 | |
| Jeffs D | 2,754 | |
| Jeffs D L | 20,721 | |
| Jenkins F J | 30,024 | 3,951 |
| Jennings F M | 18,621 | |
| Jennings R H | 30,047 | 15 |
| Jennison S | 6,692 | |
| Jensen H G | 32,465 | 209 |
| Jensen L D | 6,420 | 14 |
| Jensen P | 12,737 | |
| Jensen R C | 65,749 | 2,928 |
| Jensen S | 31,887 | 1,288 |
| Jessome J | 27,598 | |
| Jette D L | 20,015 | |
| Jobanputra M | 44,656 | 710 |
| Jobling D A | 22,128 | |
| Joe S C | 19,092 | 252 |
| Johannson C | 24,114 | |
| Johansen K | 10,787 | |
| Johansen L M I | 32,117 | |
| Johansen O W | 2,592 | |
| Johns A R | 28,757 | 583 |
| Johns J L | 14,208 | |
| Johns J S | 21,503 | |
| Johns K B | 24,876 | |
| Johnson C | 18,419 | |
| Johnson C | 25,172 | |
| Johnson C A | 20,932 | |
| Johnson D C | 27,699 | |
| Johnson D K | 26,478 | 699 |
| Johnson D R | 3,302 | 108 |
| Johnson D W | 30,302 | 1,535 |
| Johnson G H | 65,749 | |
| Johnson H A | 3,973 | |
| Johnson J L | 1,624 | |
| Johnson J S P | 5,231 | |
| Johnson K L | 17,207 | |
| Johnson K R | 20,115 | |
| Johnson L | 4,663 | |
| Johnson L D | 19,128 | |
| Johnson N | 929 | |
| Johnson R | 14,910 | |
| Johnson R E | 897 | |
| Johnson R V S | 25,012 | |
| Johnson R W | 25,163 | |
| Johnston E | 1,506 | |
| Johnston G R C | 26,063 | |
| Johnston K W | 25,160 | 250 |
| Johnston M M | 24,618 | 1,114 |
| Johnston S | 3,838 | |
| Johnstone B H | 50,857 | 40 |
| Johnstone J | 24,218 | |
| Johnstone M | 10,304 | 240 |
| Johnstone P L | 3,221 | |
| Johnstone P R | 26,345 | |
| Johnstone W | 25,579 | |
| Jolly C D | 31,817 | 2,265 |
| Jones A G | 18,610 | |
| Jones D A | 28,989 | 805 |
| Jones D E | 21,411 | |
| Jones D P | 26,024 | |
| Jones D St J | 26,833 | |
| Jones D V | 34,450 | 942 |
| Jones E J | 25,773 | |
| Jones E J | 27,165 | |
| Jones I | 28,692 | |
| Jones L D | 12,665 | |
| Jones M R | 19,976 | |
| Jones P | 17,642 | 1 |
| Jones R E | 23,286 | |
| Jones R M | 10,254 | 1,399 |
| Jones S L | 18,994 | |
| Joneson B | 25,208 | 46 |
| Jopson B C | 28,692 | |
| Jordan J L | 39,523 | 943 |
| Jordens B | 28,692 | 1,246 |
| Jorgenson C F | 20,432 | 768 |
| Jorgenson J | 788 | |
| Jose J E | 31,884 | 130 |
| Joseph J M | 4,055 | 258 |
| Josephson I B | 66,638 | 8,001 |
| Joubert A M | 914 | |
| Jourdain F M | 25,667 | |
| Jovic N | 33,577 | 642 |
| Joya R | 27,032 | |
| Joynson G L | 5,654 | |
| Juhasz D | 19,174 | |
| Jung D | 21,783 | 2,400 |
| Justason M E | 3,190 | |
| Kaake G P | 24,622 | |
| Kaba S | 17,434 | |
| Kabatoff G P | 29,411 | 40 |
| Kado Kou | 22,662 | |

| | Salary $ | Travel $ |
|---|---|---|
| Kae E D | 23,619 | |
| Kain W J E | 23,703 | |
| Kaiser M | 20,775 | |
| Kallies W | 24,350 | 2,378 |
| Kalnitsky M | 44,644 | 17 |
| Kalyniuk G E | 26,101 | |
| Kamphuis S | 25,635 | 248 |
| Kan R Y L | 18,782 | |
| Kangalee E M | 20,024 | 211 |
| Kanigan F H | 25,002 | |
| Kanigan P | 24,534 | |
| Kapfhammer D L | 18,102 | |
| Karhukangas P | 19,579 | 100 |
| Karlsson N | 20,033 | |
| Karmali A N | 19,698 | 10 |
| Karnouk M | 28,692 | 43 |
| Karpati J | 19,641 | |
| Karpf D W | 24,548 | |
| Karsan F | 18,617 | |
| Karvalics Jr S | 3,608 | |
| Kasap A | 24,561 | |
| Kassian T W | 28,247 | |
| Kastak D J | 25,008 | |
| Katic M | 11,235 | |
| Kato K J | 17,787 | |
| Kaufman B | 16,679 | |
| Kaufmann S | 15,537 | |
| Kavanagh J A | 26,717 | |
| Kay D L J | 18,719 | 14 |
| Kay S P | 25,966 | |
| Kays M J | 26,186 | 6 |
| Kazanowski D | 18,409 | |
| Kearns M R | 28,099 | 957 |
| Kearns R | 26,910 | 7 |
| Keech P A | 12,605 | |
| Keegan D J P | 17,474 | |
| Keegan P A | 17,247 | |
| Keehn T | 29,146 | 1,911 |
| Keeler S B | 31,142 | |
| Keetley U C | 20,932 | |
| Keillor D B | 29,379 | 306 |
| Keip J B | 30,339 | |
| Keir E A | 22,866 | |
| Keith G | 19,665 | 537 |
| Keller D N | 31,719 | |
| Keller M L | 17,166 | 101 |
| Kellerman W H J | 26,678 | |
| Kelly D J | 23,548 | |
| Kelly I | 20,005 | |
| Kelly P E | 29,868 | 429 |
| Kelman J L | 3,499 | |
| Kelsey W E | 2,628 | |
| Kemp D W | 30,811 | 7 |
| Kemp L R | 26,162 | 92 |
| Kenal W F | 26,634 | |
| Kendall D F | 1,196 | 150 |
| Kenkel B J | 25,152 | |
| Kennedy C C | 26,914 | |
| Kennedy D P | 51,567 | 5,791 |
| Kennedy E C | 96 | |
| Kennedy H T | 19,952 | |
| Kennedy J W | 26,756 | |
| Kennedy L G | 32,141 | 45 |
| Kennedy P | 19,128 | 129 |
| Kennedy S D | 26,724 | |
| Kennedy W M | 28,692 | 191 |
| Kennett R | 5,542 | |
| Kennett R F | 9,066 | |
| Kenney J H | 65,749 | 2,558 |
| Kenney M S | 297 | |
| Kenny N M | 19,128 | |
| Kent B L | 23,279 | 440 |
| Kent D E | 48,073 | 2,937 |
| Kent J M | 19,921 | 254 |
| Kent L | 17,688 | |
| Kent L L | 18,339 | |
| Keough J | 28,846 | 4,727 |
| Kerekes V L | 9,247 | |
| Kerin T | 27,318 | 1,662 |
| Kern S L | 25,289 | |
| Kernaghan W | 27,576 | |
| Kerr B D | 30,302 | 416 |
| Kerr J F | 16,345 | 418 |
| Kershaw A C | 19,775 | 64 |
| Kershaw E G | 7,532 | |
| Kershaw V | 15,520 | |
| Kersting M | 20,932 | |
| Ketcheson G L | 23,467 | |
| Khan K | 24,580 | 447 |
| Kidd D J | 55,501 | 4,949 |
| Kidd L A | 25,881 | |
| Kiefer B L | 7,692 | |
| Kieran L M | 26,364 | |
| Kilback E A | 18,595 | |
| Kilby A R | 26,984 | 7,408 |
| Kilby B W | 35,214 | |
| Kilmury E L | 8,331 | |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| **Kimmitt A H** | 10,004 | |
| **Kinash W K** | 38,733 | 1,124 |
| **Kiner L H** | 42,751 | 1,406 |
| **King E** | 48,748 | 30 |
| **King J N** | 26,212 | |
| **King K A** | 25,118 | |
| **King M E** | 28,693 | |
| **King P** | 27,400 | |
| **King P M** | 18,595 | |
| **King R E** | 27,425 | |
| **King R S** | 28,692 | 1,202 |
| **King S** | 14,788 | |
| **King S A** | 22,950 | 14 |
| **King W T** | 22,850 | |
| **Kingdon R C** | 22,693 | |
| **Kinsey P E** | 18,783 | 96 |
| **Kinshela R W** | 22,789 | |
| **Kipp J D** | 1,793 | 181 |
| **Kipps A L** | 31,791 | 948 |
| **Kirby N E** | 22,817 | 281 |
| **Kirchner G** | 27,252 | 104 |
| **Kirk D G** | 3,018 | |
| **Kirk M D** | 25,584 | |
| **Kirk S** | 3,887 | |
| **Kirkby L** | 31,340 | 141 |
| **Kirker A** | 20,932 | |
| **Kirkham B F** | 18,861 | |
| **Kirkham H R** | 27,820 | 930 |
| **Kirkhope J C** | 30,302 | 873 |
| **Kirkland B** | 26,847 | |
| **Kiselbach D L** | 27,955 | |
| **Kiselbach W D** | 26,228 | |
| **Kiss M** | 2,927 | |
| **Kiss P** | 2,013 | |
| **Kissinger R A** | 29,305 | 85 |
| **Kitos R B** | 12,632 | |
| **Kitos R L** | 31,049 | |
| **Kits A M** | 13,307 | |
| **Kitson D J** | 263 | |
| **Kittle C N** | 40,245 | 423 |
| **Kitto P A** | 28,436 | |
| **Kitzler C D** | 13,024 | 638 |
| **Klaiber V** | 13,514 | 915 |
| **Klassen B** | 19,271 | |
| **Klassen B E** | 5,098 | |
| **Klassen E H** | 33,147 | 435 |
| **Klassen J** | 25,223 | |
| **Klassen J H** | 10,548 | |
| **Klassen P J** | 27,146 | |
| **Klaucke W** | 32,935 | |
| **Klaudt M H** | 28,817 | 65 |
| **Klaus H** | 2,523 | |
| **Kleibl R** | 27,958 | 107 |
| **Klepachek G I** | 17,573 | |
| **Kline G A** | 33,147 | 22 |
| **Klinger W W** | 65,749 | 3,112 |
| **Klingsat W W** | 27,305 | 1,759 |
| **Kloubek V** | 25,665 | |
| **Knight B E** | 23,386 | |
| **Knight C** | 19,755 | 89 |
| **Knight R D** | 31,130 | 699 |
| **Knight S D** | 9,133 | |
| **Knight T W** | 40,382 | 4,857 |
| **Knights S E** | 20,773 | |
| **Knipe H L** | 14,182 | |
| **Knodel S J** | 14,640 | |
| **Knoll G A** | 28,692 | 748 |
| **Knott V S** | 18,625 | |
| **Knox S** | 23,470 | 288 |
| **Knudsen L** | 608 | |
| **Kobayashi Y** | 27,683 | |
| **Koch A** | 31,862 | |
| **Koch L J** | 19,192 | 65 |
| **Koch R M** | 897 | 350 |
| **Koehn J** | 28,373 | 7 |
| **Koenig C F** | 9,306 | |
| **Koenig D F** | 2,435 | |
| **Kokot L** | 26,321 | |
| **Kolbe M C** | 27,428 | 188 |
| **Kole R E** | 27,297 | |
| **Kolysher R M** | 27,902 | |
| **Komarnicki M R** | 18,595 | |
| **Kong M M** | 16,828 | |
| **Konopaski F R** | 25,846 | 20 |
| **Konrad J** | 58,598 | 5,988 |
| **Kopp M L** | 18,659 | |
| **Koppes J** | 18,365 | |
| **Koroby S** | 10,509 | |
| **Koski L M** | 18,595 | |
| **Kosovic A D** | 27,696 | 32 |
| **Koss L W** | 21,833 | 187 |
| **Kotani L H** | 18,383 | |
| **Kotyk M D** | 24,867 | 41 |
| **Koughan P W** | 23,302 | |
| **Kovacs T J** | 665 | |
| **Kovalisenko R M** | 30,230 | |
| **Kovits C W** | 26,443 | |
| **Kozak M** | 9,954 | |
| **Kraeling K F** | 7,102 | |
| **Kraft L R** | 22,663 | |
| **Krahnbel O** | 31,092 | |
| **Krakoy I A** | 25,617 | |
| **Kraus K** | 18,595 | |
| **Krause E J** | 19,906 | |
| **Krause L D** | 24,960 | 152 |
| **Krause M A** | 9,884 | |
| **Krauseneck L** | 2,092 | 145 |
| **Krayenhoff C R** | 29,337 | 845 |
| **Kress S W** | 7,506 | |
| **Krewenchuk M** | 19,128 | |
| **Krievins E** | 17,758 | |
| **Kristiansen J** | 26,323 | |
| **Krjivitzky M** | 19,896 | |
| **Kroad D G** | 19,326 | 257 |
| **Krochenski S R** | 24,942 | |
| **Kroeker R G** | 23,874 | |
| **Kroeker R N** | 1,042 | |
| **Kroffat D** | 3,227 | 97 |
| **Krol C E** | 9,215 | |
| **Kropielinski T** | 17,048 | |
| **Krstulovic L** | 19,146 | |
| **Krupa J A** | 6,423 | 13 |
| **Krutop M J** | 20,891 | |
| **Kruz G J** | 23,622 | 1,936 |
| **Krzus S** | 23,720 | |
| **Kumar K W** | 17,435 | |
| **Kupchuk W A** | 18,692 | |
| **Kupitz K D** | 26,452 | 93 |
| **Kurian J** | 22,662 | |
| **Kurier S** | 18,574 | |
| **Kurtz J A** | 28,099 | 359 |
| **Kushner A D** | 20,932 | |
| **Kuzma O S** | 39,984 | 3,275 |
| **Kwan C** | 28,784 | |
| **Kwiatkowski W** | 27,490 | 1,059 |
| **Kyle E M** | 17,990 | 631 |
| **Kyle J** | 23,129 | |
| **Kynas P** | 21,442 | |
| **La Cavera J E** | 29,938 | |
| **Labelle G C N** | 28,165 | 62 |
| **Laberge J A** | 4,716 | |
| **Lacerte P J** | 30,184 | |
| **Lacey P L** | 19,328 | |
| **Lackie M A** | 19,128 | |
| **Lackner B J** | 18,924 | 143 |
| **Lacroix M J** | 6,764 | |
| **Ladouceur T J** | 27,734 | |
| **Lafleche J** | 20,932 | 436 |
| **Lafontaine C D** | 27,829 | |
| **Lagadyn G** | 8,010 | |
| **Laing A D** | 19,641 | |
| **Lake C L** | 37,804 | |
| **Lake J A E** | 19,128 | 18 |
| **Laks P J** | 18,285 | |
| **Lal B B** | 26,643 | |
| **Laliberte J** | 24,290 | 308 |
| **Lalonde M** | 52 | |
| **Lam D** | 20,024 | |
| **Lamash B P** | 16,000 | |
| **Lambert E A** | 28,474 | |
| **Lambeth A F** | 897 | 228 |
| **Lamont P A** | 910 | |
| **Lamotte A L** | 30,274 | |
| **Lamy J M B** | 30,817 | |
| **Land J** | 33,147 | 7 |
| **Landreville M L E** | 19,128 | |
| **Landry M J D** | 29,046 | |
| **Lane G A** | 14,208 | |
| **Lane L** | 19,128 | |
| **Lanfranconi J F R** | 28,424 | |
| **Lang B E** | 4,469 | |
| **Lang H** | 18,302 | |
| **Lang R N** | 54,567 | 3,896 |
| **Langdon A B** | 10,368 | |
| **Lange J M** | 28,817 | |
| **Langenbach A** | 28,018 | 58 |
| **Langerud N J** | 26,749 | |
| **Langford A L** | 42,034 | 5,365 |
| **Langham G** | 25,605 | 27 |
| **Langille E E** | 22,257 | |
| **Langis D M** | 25,949 | |
| **Langley E M B** | 20,932 | |
| **Langlois B S** | 22,175 | 45 |
| **Langston H W** | 28,214 | 6,821 |
| **Langton R G** | 28,178 | |
| **Lanki G W** | 2,363 | |
| **Lapalme P P** | 1,706 | |
| **Lapointe R R** | 27,961 | |
| **Laprise N C** | 17,372 | |
| **Larke M K** | 24,789 | |
| **Larkin K A** | 15,209 | |
| **Larocque P M** | 31,203 | |
| **Larsen A** | 19,083 | 56 |
| **Larsen A E** | 24,369 | 95 |
| **Larsen B G** | 25,277 | |
| **Larsen G** | 9,670 | |
| **Larsen T G** | 4,615 | |
| **Lashbrook I R** | 21,663 | |
| **Lashkevich J R** | 31,074 | 1,069 |
| **Latta S E** | 13,378 | 76 |
| **Lau B P C** | 18,579 | |
| **Lauder N A** | 43,139 | 807 |
| **Laughren D F** | 18,276 | |
| **Laughton D P** | 53,074 | 620 |
| **Laukkonen L E** | 24,304 | |
| **Laupland M** | 18,595 | |
| **Laurie G A** | 20,024 | 918 |
| **Laurie S P** | 22,046 | |
| **Laverta M** | 28,729 | 4,583 |
| **Lavis E A** | 17,091 | 147 |
| **Law B E T** | 31,256 | |
| **Law D G** | 9,243 | |
| **Law M C** | 19,715 | |
| **Law R** | 50,167 | 1,286 |
| **Law V R** | 24,311 | 938 |
| **Lawler B R** | 26,956 | |
| **Lawless B A** | 21,000 | |
| **Lawlor S L** | 7,275 | |
| **Lawrence D G** | 21,356 | |
| **Lawrence L** | 20,721 | |
| **Lawrence P R** | 44,726 | 8,606 |
| **Lawrence-Campbell R** | 5,975 | |
| **Lawrenson K** | 10,740 | |
| **Laws F I** | 19,128 | |
| **Lawson K** | 3,949 | |
| **Lawson M E** | 17,674 | |
| **Lawton R W** | 25,738 | |
| **Layton J D** | 65,749 | 3,813 |
| **Lazar E A** | 17,914 | |
| **Leadbeater W** | 22,993 | |
| **Leader L R** | 32,846 | 1,498 |
| **Leakey C F** | 27,244 | |
| **Leard F F L** | 24,584 | 20 |
| **Leary T A** | 3,669 | 162 |
| **Lebarge D H** | 17,861 | |
| **Leblond R F** | 16,307 | |
| **Leckman J** | 11,568 | |
| **Lecour P** | 7,469 | |
| **Lederer Y P** | 3,765 | |
| **Ledoux B R L** | 451 | |
| **Leduc R** | 6,164 | 2,897 |
| **Leduc R M** | 28,897 | |
| **Lee A T** | 34,718 | |
| **Lee C** | 8,157 | 326 |
| **Lee C H T** | 33,147 | 7 |
| **Lee D** | 26,754 | |
| **Lee D** | 20,759 | |
| **Lee D** | 18,595 | |
| **Lee J** | 1,655 | |
| **Lee J A L** | 35,151 | 539 |
| **Lee J B** | 3,598 | |
| **Lee J D** | 32,917 | 2,288 |
| **Lee J W L** | 11,736 | |
| **Lee K S K** | 19,119 | |
| **Lee L A** | 2,975 | |
| **Lee M A** | 11,353 | |
| **Lee N A** | 24,263 | 977 |
| **Lee N S** | 9,512 | |
| **Lee R J H** | 23,605 | |
| **Lee T E** | 1,453 | |
| **Lee V** | 17,771 | |
| **Leew R** | 5,336 | |
| **Lefevre F A** | 20,062 | |
| **Lefroy E R** | 18,595 | 456 |
| **Legacy P H** | 26,522 | 49 |
| **Leger E S** | 30,715 | |
| **Leger J N J** | 28,740 | 55 |
| **Legg D A** | 25,422 | |
| **Leggett W J** | 26,806 | 102 |
| **Lehmann K** | 19,128 | 94 |
| **Leibel W V** | 34,841 | |
| **Leigh D E** | 30,581 | 84 |
| **Leighland P W** | 10,210 | |
| **Leins P A** | 31,090 | |
| **Leinweber K** | 28,788 | 311 |
| **Leinweber V** | 10,332 | |
| **Leischner L N** | 30,500 | 2,459 |
| **Leiske E E** | 989 | |
| **Leiske E R** | 1,196 | 239 |
| **Leisz P L** | 1,801 | |
| **Leitner J E** | 18,595 | 15 |
| **Lejeune R** | 23,937 | |
| **Lemaire J I** | 22,190 | |
| **Lemay M G** | 28,692 | 596 |
| **Lemire G G** | 29,041 | |
| **Lemiski R J** | 65,749 | 1,040 |
| **Lemp R W** | 30,033 | |
| **Lenarduzzi J D** | 28,099 | |
| **Lengyell S** | 21,558 | 572 |
| **Lenihan P A** | 25,871 | |
| **Leniuk K** | 147 | |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Lenza G | 20,011 | 1,967 |
| Lenzi R | 28,687 | |
| Leong M J | 17,388 | |
| Leong S D | 31,864 | 445 |
| Leonhard G R | 929 | |
| Lepage R J | 25,013 | |
| Lequesne A M T | 20,153 | |
| Lerhe C M | 23,320 | |
| Leross C H | 35,117 | 1,341 |
| Leroux L M | 1,327 | |
| Leroux M J | 4,413 | |
| Leroy M M | 25,012 | |
| Lesberg T L | 9,810 | 465 |
| Leshien R J | 28,851 | |
| Lesiuk M | 23,755 | |
| Leskun R M | 25,894 | 52 |
| Lesperance T J | 19,128 | |
| Lesurf D L | 27,170 | 428 |
| Lesyk Y | 13,322 | 7 |
| Letkeman F | 44,062 | 1,806 |
| Letourneau D A | 612 | |
| Lettall L J | 27,753 | 13 |
| Letts P J H | 116 | |
| Leung M L | 20,024 | |
| Leverett I | 24,164 | |
| Leverington B J | 19,128 | |
| Levert D I | 21,210 | |
| Levesque C A | 15,685 | 7 |
| Levin D W | 49,094 | 3,637 |
| Levis D M | 65,749 | 9,343 |
| Levitt R C | 16,484 | |
| Lewis J A | 5,433 | |
| Lewis M L | 21,537 | 133 |
| Lewis R J | 22,662 | 948 |
| Libby K J | 65,749 | 1,372 |
| Liddell N M | 14,087 | |
| Lieber M | 10,229 | |
| Light L | 28,668 | 7,772 |
| Lightfoot B J | 18,102 | 93 |
| Lilley G M | 29,624 | |
| Lim G K | 441 | |
| Lim P | 27,288 | |
| Linakis W | 11,585 | |
| Lind M K | 257 | |
| Lindgren W | 12,410 | |
| Lindquist P A | 23,948 | 1,728 |
| Lindsay H M | 9,647 | |
| Lindsay J B M | 31,459 | |
| Lindsay K | 6,892 | |
| Lindsay L | 10,771 | 155 |
| Lineham J M L | 19,247 | 1,739 |
| Linfoot N L | 19,128 | 134 |
| Link A J | 30,205 | |
| Link R L | 20,693 | 25 |
| Linn C M | 32,694 | |
| Linthorne M F | 13,592 | |
| Linton R J | 15,407 | |
| Liotscos G | 25,619 | |
| Lipps A R | 23,579 | |
| Lister D A | 8,916 | |
| Lister D L | 5,069 | |
| Litster H A | 19,128 | |
| Litster M | 19,128 | |
| Littler J | 20,857 | |
| Litzen L M | 27,428 | 884 |
| Liu T | 2,032 | |
| Lloy H A | 25,768 | |
| Lloyd J G | 34,145 | 2,073 |
| Loam J I | 18,595 | |
| Lochbaum M E | 19,128 | 21 |
| Lochhead W M | 15,888 | |
| Lock D A | 19,215 | |
| Locke L P | 18,643 | |
| Lockhart J L | 9,988 | |
| Lockhart K D | 19,638 | |
| Lockhart M | 27,340 | |
| Lockwood H D | 24,569 | |
| Loftus S | 18,002 | |
| Logan A E R | 26,982 | |
| Logan C C | 24,114 | |
| Logan F V | 9,297 | 199 |
| Logan K | 24,189 | |
| Lohr W R | 20,932 | |
| Long L A | 5,161 | |
| Long R J | 17,206 | |
| Loomis B B | 23,260 | 484 |
| Looten D S | 20,183 | 146 |
| Looyen L M | 14,955 | 7 |
| Lopes B | 319 | |
| Loss D | 501 | |
| Loucks N K | 19,055 | 1,156 |
| Loughery E M | 25,805 | |
| Loughery J G | 20,852 | 175 |
| Louie S | 17,519 | |
| Love D L | 1,413 | |
| Lovely D B | 871 | |
| Lovely D T | 27,180 | |
| Lovett D K | 18,537 | 1,791 |
| Lovset A B | 36,983 | |
| Low C M | 2,691 | |
| Low J | 20,268 | |
| Low M M | 14,539 | |
| Lowe A J | 32,725 | |
| Lowe P | 17,132 | |
| Lowe R E | 21,848 | |
| Lowell L A | 24,686 | |
| Lowther B A | 24,835 | |
| Lowther J M | 18,938 | |
| Lucas S S | 3,084 | |
| Luckhart I B | 28,978 | 228 |
| Luckow F | 27,654 | |
| Lum S L | 9,735 | |
| Lum S N | 18,558 | |
| Lum W L | 22,096 | |
| Lumsden J R | 26,683 | |
| Lund C | 22,663 | |
| Lund D J | 19,137 | |
| Lund L | 6,521 | |
| Lundbek S P | 9,443 | |
| Lundeen M A | 65,748 | 3,404 |
| Lundihn G D | 26,842 | |
| Lunn D J | 65,749 | 4,291 |
| Luoma J E | 18,285 | |
| Lupul E | 27,193 | 780 |
| Lurz G M | 19,609 | 309 |
| Luscombe C L | 20,763 | |
| Lutton D P G | 1,202 | |
| Luty W A | 69 | |
| Lutz D V | 27,238 | |
| Lutz G | 269 | |
| Lutz M | 18,595 | |
| Lutz S | 20,679 | |
| Lycan S J | 23,651 | |
| Lynch E A | 35,038 | |
| Lynch L G | 26,790 | |
| Lynch P | 2,982 | |
| Lynch R O | 28,692 | 127 |
| Lynden B R | 24,778 | 87 |
| Lynn E | 23,972 | 108 |
| Lyons F E | 33,379 | 184 |
| Lyons J D A | 25,519 | 647 |
| Lythall M E | 37,565 | 2,190 |
| MacAfee L M | 4,847 | |
| MacAlpine M I | 65,749 | 1,653 |
| MacArenko L V | 11,291 | |
| MacArthur C B | 65,749 | 4,565 |
| Macartney-Filgate A | 6,707 | |
| MacAulay G B | 55,690 | 144 |
| MacAulay S | 16,086 | 1,135 |
| MacCubbin H G | 26,791 | |
| MacDonald A | 18,477 | 275 |
| MacDonald B E | 23,565 | |
| MacDonald D | 25,396 | 20 |
| MacDonald D W | 20,520 | 912 |
| MacDonald E | 13,874 | |
| MacDonald E A | 5,634 | |
| MacDonald H | 28,530 | |
| MacDonald I | 22,714 | 1,224 |
| MacDonald I M | 2,367 | |
| MacDonald J | 24,234 | |
| MacDonald J K | 28,692 | 48 |
| MacDonald J M | 20,932 | |
| MacDonald K D | 28,280 | 125 |
| MacDonald K R | 6,010 | 558 |
| MacDonald M A | 65,749 | 674 |
| MacDonald M C | 18,801 | |
| MacDonald R J | 23,499 | |
| MacDonald W G | 65,748 | 2,561 |
| MacDonell T | 16,972 | 91 |
| MacDougall R D | 24,543 | 81 |
| MacDougall R D | 26,217 | |
| MacFarlane G G | 21,315 | |
| MacFarlane L S | 6,079 | |
| MacFarlane S R | 19,128 | |
| MacGillivray C | 8,215 | |
| MacGillivray L G | 31,979 | 6,263 |
| MacGillivray W A | 20,301 | |
| MacGowan S | 18,815 | |
| Machin A | 10,229 | 1,402 |
| MacInnis L A | 28,020 | |
| MacIntosh R J | 26,743 | 295 |
| MacIntyre J L | 65,749 | |
| MacIsaac A J | 27,857 | |
| Mack C D | 913 | |
| Mack J | 31,011 | |
| MacKay J J | 9,454 | |
| MacKay M | 20,784 | 832 |
| MacKay V J | 32,721 | 392 |
| MacKay W | 22,903 | 2,148 |
| MacKeigan H R | 26,856 | |
| MacKenzie D M | 21,500 | 1,681 |
| MacKenzie I B | 26,283 | 1,983 |
| MacKenzie I E | 28,728 | 841 |
| MacKenzie K E | 19,881 | |
| Mackie G L | 1,494 | |
| Mackie H | 17,372 | |
| Mackie J H | 9,671 | |
| Mackie S | 17,372 | |
| MacKinnon A L | 27,212 | 62 |
| MacKinnon R E | 27,312 | |
| Macklin V M | 24,879 | 68 |
| MacKoff M G | 14,349 | |
| MacLaurin S | 13,947 | |
| MacLean D | 29,817 | |
| MacLean K J | 5,329 | |
| MacLean R | 1,348 | |
| MacLeod L A | 18,501 | 2,095 |
| MacLeod S E | 25,779 | |
| MacLeod W | 65,749 | 1,630 |
| MacMillan M V | 19,128 | |
| MacNeil D J | 25,703 | |
| MacNeil L P | 1,574 | |
| MacNeil R J | 16,079 | 141 |
| MacPhail C A | 1,162 | |
| MacPherson J | 28,782 | |
| MacQueen W | 26,507 | |
| MacRae W D | 30,306 | 580 |
| Maczko D | 13,913 | |
| Maddaford W B | 44,992 | 30 |
| Madden B | 22,794 | |
| Madden E K | 9,013 | |
| Madhok B M | 36,765 | 1,663 |
| Madigan S | 67,822 | 165 |
| Madill D E | 5,136 | |
| Madill J P | 42,739 | 719 |
| Madison E E | 8,255 | |
| Madsen B | 26,451 | |
| Mae O A | 897 | |
| Magas G | 21,733 | 190 |
| Magee B E | 28,692 | 95 |
| Magee N C | 25,625 | |
| Magnussen O J | 28,748 | |
| Magotiaux M | 27,902 | |
| Mah D C Y | 23,876 | 41 |
| Mah K J | 19,128 | |
| Mah M | 7,205 | |
| Mahaffey E S | 25,952 | |
| Maihara D H | 34,156 | 350 |
| Main B A | 17,059 | |
| Main T D | 28,768 | |
| Maines M L | 18,855 | |
| Majcher J | 38,832 | 1,319 |
| Makison R H | 26,119 | |
| Makowsky M | 11,863 | |
| Makowsky M | 33,820 | |
| Makuk J H | 19,128 | 23 |
| Malakieh J | 18,937 | |
| Malek A | 28,692 | 29 |
| Malfet M J | 23,012 | |
| Malfet P | 29,180 | |
| Malham E F C | 28,692 | |
| Malin B C | 33,147 | 107 |
| Mallon A P | 26,837 | |
| Mandau M | 9,744 | 163 |
| Mandelzys E | 28,619 | |
| Mandley R J | 26,621 | |
| Mandryk J | 26,725 | |
| Mangan C J | 26,401 | 687 |
| Maniec S | 18,904 | |
| Mann J | 18,435 | |
| Mann J A | 2,409 | |
| Mann M | 37,538 | 5,053 |
| Mann S E | 19,128 | |
| Mansfield A | 23,161 | |
| Manthorpe M H R | 23,274 | 715 |
| Mantik A | 26,444 | 733 |
| Mar D A | 20,024 | |
| Mara A | 1,983 | |
| Maras H Y | 19,128 | |
| Marcaccini B D | 10,408 | |
| March J L | 26,526 | |
| March V G | 3,264 | |
| Marchenski M | 20,500 | |
| Marchment P M | 21,678 | |
| Marchuk O L | 11,249 | |
| Marcille D A | 6,974 | |
| Marcy N G | 1,196 | 247 |
| Marion A | 45,513 | 2,608 |
| Mark B J | 17,857 | |
| Mark K G | 20,776 | |
| Mark L J | 18,595 | |
| Marks S | 30,382 | |
| Markwart A E | 39,792 | 2,756 |
| Marley C J | 10,795 | |
| Marperi F D | 24,470 | |
| Marsden L A | 25,815 | |
| Marsh B C | 25,944 | |
| Marsh C L | 1,082 | |
| Marshall A M | 29,554 | 194 |
| Marshall D | 19,018 | 203 |
| Marshall G R | 24,772 | 73 |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Marshall J D | 29,204 | 1,462 |
| Marshall M J | 3,779 | |
| Marshall P | 23,888 | |
| Marshall R K | 22,910 | 40 |
| Marshall S I | 19,539 | |
| Marshall S L | 24,914 | |
| Marten N M | 27,602 | |
| Martens W | 14,560 | |
| Martin A E | 1,360 | |
| Martin D E | 3,330 | |
| Martin G R | 50,353 | 14,324 |
| Martin J S | 4,466 | |
| Martin N A J | 2,054 | |
| Martin R E | 8,799 | |
| Marty V A | 17,411 | 220 |
| Maruna C K | 25,546 | |
| Mason G | 1,425 | |
| Mason K C | 27,502 | |
| Mason W | 319 | |
| Massey A | 27,156 | |
| Massey M | 32,605 | 719 |
| Mather W F | 25,299 | 25 |
| Matheson C | 4,658 | |
| Matheson D | 6,742 | |
| Matheson M A | 64,635 | 7,074 |
| Matheson N M | 29,407 | 2,164 |
| Matheson P J | 1,672 | |
| Mathias H C | 46,233 | 8,581 |
| Mathieson J D | 33,991 | 274 |
| Matonovich D | 26,051 | |
| Matthews D | 27,299 | 15 |
| Matthews D J | 14,262 | |
| Matthews R | 26,495 | |
| Matthews S D | 22,205 | |
| Mattson D R | 22,770 | |
| Matuszewski J | 23,712 | |
| Matz H F H | 26,558 | |
| Maughan P L | 65,749 | 89 |
| Maurer W B | 30,962 | 404 |
| Maximick D I | 19,689 | 1,277 |
| Maxwell G N | 8,957 | |
| May B J | 27,881 | 2,355 |
| May G J | 18,254 | |
| May K J | 18,458 | 76 |
| Mayadas D R | 29,244 | |
| Mayer R W | 26,984 | |
| Mayes A T J | 28,729 | |
| Maykut J | 50,143 | 731 |
| Maynard S L | 21,862 | |
| Mayo D I | 19,487 | |
| Mayrhofer T J | 17,203 | |
| Maze L | 19,068 | |
| Mazur L | 22,663 | 242 |
| Mazzone D | 18,948 | |
| McAdam C A | 24,045 | |
| McAdam D K | 65,749 | 759 |
| McAllan K | 25,992 | 15 |
| McAllister B L | 1,399 | |
| McArthur J A | 27,463 | |
| McAssey B M | 19,979 | |
| McAvity J P M | 63,488 | 4,744 |
| McBride P R | 18,904 | |
| McCabe J S | 88 | |
| McCabe M M | 854 | |
| McCaffrey N E | 7,628 | |
| McCallum C | 22,739 | |
| McCallum G E | 24,444 | |
| McCallum J M | 7,683 | 140 |
| McCallum M M E | 1,665 | |
| McCallum W C | 54,540 | 4,364 |
| McCarney G | 16,989 | |
| McCarroll R P | 3,865 | |
| McCarthy B P | 33,547 | 1,860 |
| McCarthy J L | 65,749 | 2,896 |
| McCarthy R | 24,562 | |
| McCarthy T | 28,579 | |
| McCartney E J L | 30,794 | |
| McCartney V A | 26,841 | 143 |
| McCartney W A | 23,968 | |
| McCausland M L | 37,818 | 4,299 |
| McClelland L L | 31,535 | 392 |
| McCliggott J A | 1,969 | |
| McCluskie C | 23,511 | 647 |
| McComb M F | 19,128 | |
| McComber K V | 2,766 | |
| McCooey O P | 28,904 | 47 |
| McCooeye P | 7,205 | |
| McCormack D | 10,844 | |
| McCuaig E A | 7,173 | |
| McCulloch M R | 1,196 | |
| McCulloch N W J | 26,058 | |
| McCully R D | 1,070 | |
| McDonald A J | 22,867 | |
| McDonald C A | 32,711 | 678 |
| McDonald D R | 26,999 | |
| McDonald F J | 1,665 | |
| McDonald J | 19,071 | |
| McDonald J P | 29,050 | |
| McDonald J R | 2,063 | |
| McDonald K L | 26,629 | |
| McDonald R C | 20,932 | |
| McDonald R L | 19,493 | 35 |
| McDonald V | 4,784 | 115 |
| McDonnell A | 1,885 | |
| McDonnell J H | 27,700 | |
| McDonnell J M | 10,823 | |
| McDougall G | 18,785 | 850 |
| McDougall M R | 19,313 | |
| McDowell D E | 13,681 | |
| McEwan G A | 26,399 | |
| McEwen B H | 26,025 | |
| McEwen S L | 28,692 | |
| McFadden P | 15,131 | |
| McFarlane D M | 24,506 | |
| McFarlane M E | 32,457 | |
| McFaul J F | 34,506 | 599 |
| McFaul K J | 25,222 | |
| McFee B | 26,283 | 15,465 |
| McGaghey W | 10,293 | |
| McGee R | 20,932 | |
| McGee T D | 65,749 | 183 |
| McGee V R | 7,985 | |
| McGhie G W | 31,230 | 100 |
| McGifford D S | 24,820 | 639 |
| McGillivray L E | 33,147 | 977 |
| McGinn B S | 26,675 | |
| McGivern H J | 65,749 | 118 |
| McGlashan M | 26,491 | 293 |
| McGrandle M M | 19,110 | 261 |
| McGrath C A | 21,662 | |
| McGrath N W | 19,637 | |
| McGrath R L | 28,785 | 187 |
| McGraw N | 14,685 | |
| McGregor B R | 490 | |
| McGuire L B | 37,791 | 1,203 |
| McHale D R | 26,620 | 2,504 |
| McHale P A | 9,745 | |
| McHale W D | 31,030 | |
| McInnes J G | 19,893 | 1,413 |
| McInnes N D | 3,675 | |
| McInnes S M | 18,949 | 23 |
| McIntosh S | 3,795 | |
| McIntyre A D | 25,245 | 383 |
| McIntyre D F | 33,966 | |
| McIntyre J B | 27,585 | |
| McIsaac L W | 96 | |
| McIver O M | 23,514 | 46 |
| McIvor D M | 21,992 | |
| McIvor H | 6,657 | |
| McIvor S L | 18,505 | 128 |
| McKay B R W | 27,568 | |
| McKay C W | 18,287 | |
| McKay D J | 14,315 | |
| McKay G M | 8,662 | |
| McKay J S | 22,759 | 367 |
| McKay M I | 19,783 | 34 |
| McKay S J | 28,253 | 15 |
| McKay T R | 30,035 | |
| McKay W C | 32,340 | 1,730 |
| McKay W E | 33,147 | 420 |
| McKechnie D | 15,595 | 107 |
| McKee J C | 30,320 | |
| McKee R G A | 25,089 | 13 |
| McKeen K J | 33,342 | 813 |
| McKellar E | 28,153 | |
| McKendry P | 6,749 | |
| McKenna J R | 28,487 | |
| McKenna R L | 23,970 | |
| McKenzie A F | 8,964 | |
| McKenzie J D | 26,181 | |
| McKenzie N W | 28,692 | 1,795 |
| McKenzie W T | 34,700 | 352 |
| McKillop D A | 13,700 | |
| McKim D H | 28,855 | |
| McKinley B D | 13,965 | |
| McKinley D P | 25,546 | 158 |
| McKinnon N | 24,960 | 289 |
| McKnight A | 26,444 | 218 |
| McKnight C A | 28,304 | |
| McKnight J M | 25,576 | |
| McLachlan T | 3,972 | |
| McLarty S I | 21,600 | |
| McLaughlin M L | 35,503 | |
| McLaughlin R E | 26,327 | |
| McLean L | 19,775 | |
| McLean M | 20,367 | |
| McLean R B | 24,391 | 1,054 |
| McLellan B H | 32,217 | 336 |
| McLellan R P | 25,799 | |
| McLennan D | 5,336 | |
| McLeod C A | 20,430 | |
| McLeod C A | 25,288 | |
| McLeod D A | 14,650 | |
| McLeod D J | 365 | |
| McLeod D S | 18,425 | |
| McLeod J D | 27,859 | 66 |
| McLeod J M | 19,096 | |
| McLeod K B | 25,923 | |
| McLeod M M | 18,812 | |
| McLeod W | 26,791 | 294 |
| McMahon R H | 25,681 | |
| McMillan L J | 27,697 | 14 |
| McMillen E | 17,975 | 1 |
| McMullan E M | 37,711 | |
| McMullen H R M | 8,130 | |
| McMullen J H | 37,561 | 987 |
| McMullen M | 49 | |
| McMullin R | 31,156 | 7 |
| McMurchy-Barber D | 35 | |
| McMyn M D | 1,798 | |
| McNally-Dawes T L | 19,878 | 541 |
| McNary E | 8,943 | |
| McNeil J T | 26,330 | |
| McNeil L A | 23,632 | |
| McNeil M | 19,128 | 115 |
| McNeil M A | 25,218 | |
| McNeill C L E | 10,992 | |
| McNeill G L | 19,022 | |
| McNeilly J M I | 26,874 | |
| McNicol M L | 8,890 | |
| McNicol M P | 579 | |
| McNicol V W | 13,882 | |
| McPetrie R | 20,816 | |
| McPhail G | 42 | |
| McPhee D B | 26,936 | |
| McPhee T R | 4,978 | |
| McPherson D M | 10,210 | 134 |
| McPolin P | 5,084 | |
| McQuatt G A | 30,891 | 280 |
| McQueen R | 65,749 | 6,801 |
| McRae M P | 19,128 | |
| McRae S | 19,128 | |
| McRoberts D T | 31,348 | 118 |
| McVea B N | 27,869 | |
| McWhirter R D | 1,196 | 144 |
| Mead P | 17,105 | |
| Meadows A R | 21,327 | |
| Meagher T W | 65,749 | 1,629 |
| Meehan G | 1,038 | |
| Meier R | 3,795 | |
| Meiklem A | 9,180 | |
| Meise D H | 27,211 | |
| Meise K B | 27,989 | |
| Meister H O | 28,692 | 787 |
| Melhuish J | 11,315 | |
| Melland A | 2,690 | 124 |
| Melnyk L | 18,324 | |
| Melville R A | 28,612 | |
| Menagh E M | 20,766 | 396 |
| Menard O F | 29,610 | |
| Menard-Hicken N M | 26,895 | |
| Menning M A | 27,097 | |
| Menzies A | 3,253 | |
| Menzies D R | 30,891 | |
| Menzies M E | 25,847 | 788 |
| Merat P | 1,735 | |
| Mercer G W | 35,218 | 2,399 |
| Mercer S J | 17,673 | |
| Mercer T | 9,215 | |
| Merchant B | 19,400 | 75 |
| Merchant J F | 30,024 | |
| Merchant S E | 31,417 | 1,719 |
| Merchoff D J | 29,107 | |
| Mercier D | 23,184 | |
| Meres C L | 26,998 | |
| Meredith L A | 19,272 | 3,153 |
| Meret L | 19,163 | 599 |
| Mergens D | 18,572 | 147 |
| Merrall E A | 34,199 | |
| Merrell L | 19,088 | 253 |
| Merrifield J D | 27,638 | |
| Merritt V A E | 27,538 | |
| Merz B H | 21,755 | 25 |
| Meskas J D | 23,967 | |
| Messenger A | 49,420 | 1,586 |
| Messenger A B | 26,766 | |
| Messenger J L | 23,258 | 7 |
| Messier D Y | 43,459 | |
| Metcalf R P | 4,918 | |
| Metters L | 19,051 | |
| Metz R W | 6,878 | |
| Metzger R W | 65,749 | 4,855 |
| Meyerhoff D S | 901 | |
| Meyers L | 1,519 | |
| Meyers P D | 45,037 | |
| Michener S L | 1,610 | |
| Midbo R C | 28,024 | 972 |
| Middlestead L P | 19,113 | |
| Middleton B M V | 45,152 | 8,592 |
| Middleton P W | 30,129 | |
| Mihalik S A | 23,184 | |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Mikolas N | 18,595 | |
| Mikulec J B | 26,561 | |
| Mikus A L | 24,380 | |
| Miles L H | 12,730 | |
| Milikin R A | 25,967 | |
| Millar B A | 29,942 | 4,017 |
| Millar L A | 29,950 | |
| Millard H | 28,692 | 184 |
| Miller A L | 27,620 | |
| Miller B L | 28,404 | 1,330 |
| Miller B S | 6,983 | |
| Miller C T | 25,995 | |
| Miller D E | 32,228 | 1,653 |
| Miller E | 20,595 | |
| Miller E K | 180 | |
| Miller G T | 26,066 | 400 |
| Miller G W | 37,910 | 2,885 |
| Miller G D | 5,060 | |
| Miller H | 9,973 | |
| Miller I R | 3,755 | |
| Miller L | 8,053 | |
| Miller L M | 11,394 | |
| Miller M | 23,068 | |
| Miller R C | 30,885 | |
| Miller R E D | 28,767 | |
| Miller S L | 4,442 | |
| Miller W A | 30,808 | |
| Miller W H | 28,480 | |
| Milligan R | 25,676 | |
| Milligan R C | 22,050 | |
| Milliken J M | 40,245 | 130 |
| Milliner S E | 16,380 | |
| Millington-Jones D | 24 | |
| Mills B J | 26,363 | 509 |
| Mills C E | 5,902 | 438 |
| Mills J | 26,700 | 26 |
| Mills L B | 26,839 | 13 |
| Mills M | 25,799 | |
| Mills P D | 18,671 | |
| Mills R G | 33,022 | |
| Mills R S | 25,018 | |
| Mills R W | 26,223 | |
| Milmine M E | 21,010 | 389 |
| Milmine R | 603 | |
| Milne R | 28,866 | |
| Milner D A | 30,516 | 14 |
| Milner E | 19,128 | |
| Milner I A | 16,770 | 218 |
| Milosevich H | 24,540 | |
| Milton L H | 4,221 | |
| Milward D J | 3,288 | |
| Mincieli N | 24,390 | |
| Minnie D E | 4,601 | |
| Minnix M | 2,941 | |
| Minor J | 27,200 | |
| Minosky M K | 19,233 | |
| Mise J | 18,577 | 69 |
| Mishra R D | 33,853 | 75 |
| Miskiman L J | 19,335 | |
| Mitchell E | 22,801 | |
| Mitchell F J | 666 | |
| Mitchell J D | 21,985 | |
| Mitchell J W | 2,194 | |
| Mitchell S A | 26,283 | 21 |
| Mitchell W | 8,505 | |
| Mitchell W | 22,868 | |
| Mittermayr L S | 26,221 | |
| Mizgar L M | 25,823 | |
| Mobberley C I A | 23,234 | |
| Mochulsky F | 19,636 | |
| Moehling A L | 23,147 | 632 |
| Moen L O | 25,467 | |
| Moerman J M | 26,603 | |
| Moffat G | 29,458 | 155 |
| Moffat W W J | 574 | |
| Moffatt G B | 23,214 | |
| Moffatt D | 65,749 | 600 |
| Mok J | 5,783 | |
| Moldovanu G J | 1,889 | |
| Moller B W | 1,094 | |
| Moloo N | 22,271 | |
| Monaghan F K | 26,004 | |
| Monaghan J M | 25,027 | |
| Mongiardo F | 22,142 | |
| Monin D A | 8,940 | |
| Monk R | 17,877 | |
| Monkman J F | 36,936 | 4,059 |
| Monkman T E | 3,930 | |
| Monks M J | 26,574 | |
| Monteith L | 7,534 | 58 |
| Montgomery D W | 24,799 | 2,024 |
| Montgomery J | 19,128 | |
| Montgomery R | 18,692 | |
| Montgomery S | 21,270 | |
| Montpetit G | 26,709 | |
| Moody D M | 33,115 | 382 |
| Moon D R | 28,854 | |
| Moonen J F | 3,753 | 747 |
| Moorcroft J M | 17,808 | |
| Moore G A | 19,707 | |
| Moore G F T | 58,848 | 2,457 |
| Moore L | 18,577 | |
| Moore L B | 19,180 | |
| Moore R | 25,859 | |
| Moore R J | 28,692 | 612 |
| Moors R E | 18,595 | |
| Morahan B R B | 6,828 | 128 |
| Moran D | 24,406 | |
| Morden S | 22,678 | |
| Moreland L K | 20,024 | 9 |
| Morellato M A | 11,479 | |
| Morgan B A | 2,245 | |
| Morgan C H | 5,975 | |
| Morgan D | 6,019 | |
| Morgan J | 6,413 | |
| Morgan J W | 25,231 | |
| Morgan L | 4,660 | 253 |
| Morgan R C | 26,859 | |
| Morgan S M | 2,690 | |
| Morier D P | 24,122 | |
| Morin B W | 39,751 | 9,716 |
| Morin R A | 1,525 | |
| Moritz S A | 26,459 | |
| Morley K D | 10,724 | 10,208 |
| Morley W F | 1,196 | 189 |
| Morneau J C | 27,620 | 2 |
| Morphett S | 24,713 | 267 |
| Morrey D M | 934 | |
| Morris B | 17,672 | |
| Morris D M | 50,373 | 1,423 |
| Morris J C | 11,479 | |
| Morris J R | 24,837 | |
| Morris R A | 33,147 | 1,313 |
| Morris U M | 26,357 | 1,177 |
| Morris W A | 26,861 | |
| Morrison B L J | 20,092 | 274 |
| Morrison D N | 28,739 | |
| Morrison K M | 37,264 | 1,111 |
| Morrison M | 19,995 | |
| Morrow E | 17,696 | 493 |
| Morrow R P | 27,872 | |
| Morsh S E | 27,336 | |
| Mortimer D | 20,606 | |
| Mortimer S L | 28,885 | |
| Morton C | 23,194 | 172 |
| Morton G A | 25,194 | 31 |
| Morton J R H | 54,816 | 181 |
| Morven H B | 897 | |
| Mosher T E | 8,280 | |
| Mossey J E | 28,738 | |
| Mossing F A | 25,171 | |
| Mottershead L M | 26,017 | |
| Moxham R B | 27,523 | |
| Moxin E L | 24,961 | 166 |
| Moyer C J | 27,804 | |
| Moyes D M | 18,624 | 318 |
| Mueller R E | 12,204 | |
| Muir K L | 4,795 | 1,423 |
| Muir N P | 98 | |
| Muir R J | 28,692 | |
| Muirhead G | 38,010 | 1,189 |
| Muirhead K | 14,721 | 1,005 |
| Muiser H D | 13,975 | |
| Mulhall F D | 12,701 | |
| Mulligan R A | 57,997 | 367 |
| Mulvaney K | 18,419 | 262 |
| Mumby C M | 17,849 | |
| Mumford D L | 27,210 | 1,891 |
| Mundreon N D | 27,445 | |
| Mundt C A | 18,083 | |
| Mundy P | 25,569 | |
| Munn G M | 29,215 | |
| Munn S | 18,995 | |
| Munro C A | 22,698 | |
| Munro E | 19,128 | |
| Munro R S | 60,772 | 2,253 |
| Munroe R B | 28,989 | 623 |
| Munson B J | 653 | |
| Munz S | 25,281 | |
| Murazzo M | 21,487 | |
| Murchie D K | 28,668 | 782 |
| Murdoch C R | 27,178 | 3,536 |
| Murdoch I W | 34,200 | |
| Murdock J D | 19,128 | 229 |
| Murgatroyd M K | 25,152 | 38 |
| Murphy A R | 3,857 | |
| Murphy B J | 26,654 | 95 |
| Murphy M P | 25,167 | |
| Murphy R E | 27,566 | 124 |
| Murray A | 28,248 | 6 |
| Murray A E | 3,743 | |
| Murray D | 28,091 | 4,891 |
| Murray G B | 283 | |
| Murray G S | 20,938 | |
| Murray J | 1,555 | |
| Murray M C | 25,662 | |
| Murray M R | 15,854 | |
| Murray M W | 5,353 | |
| Murray P B | 22,632 | |
| Murray S | 30,232 | |
| Murray T | 48,620 | |
| Murrin L R | 7,520 | |
| Murry D D | 28,753 | 1,036 |
| Myers D R | 23,046 | |
| Myers M J | 13,315 | |
| Myette M | 18,809 | |
| Myette M E | 17,614 | |
| Mynott R P | 3,000 | |
| Nadarajan V | 33,147 | |
| Nagtegaal G | 20,204 | |
| Nakonechny H L L | 22,663 | 42 |
| Nanka M A | 24,057 | 59 |
| Nardi R A M | 26,883 | 373 |
| Nash B G | 25,847 | |
| Nash C | 19,880 | 2,831 |
| Nash H | 10,840 | |
| Nash O | 26,340 | 948 |
| Nash W P | 19,128 | |
| Neal B | 40,245 | 7,470 |
| Nedzelski E M | 1,196 | |
| Needham J | 40,185 | 95 |
| Negrin G M | 23,330 | |
| Negrin R G | 33,262 | 706 |
| Neil S | 28,560 | 27 |
| Neill C R | 4,517 | |
| Neilson B M | 20,024 | 93 |
| Nell C | 22,299 | |
| Nelson A G | 15,924 | |
| Nelson D E | 2,213 | |
| Nelson F D B | 20,024 | |
| Nelson G E | 1,196 | 248 |
| Nelson J | 19,981 | 2,070 |
| Nelson J H | 30,406 | 786 |
| Nelson L | 22,535 | |
| Nelson L M H | 26,484 | |
| Nelson L W | 28,653 | |
| Nelson R W | 32,457 | 102 |
| Nelson S | 14,711 | |
| Nemetz E K | 11,479 | |
| Nesbitt D | 18,441 | |
| Ness M J | 1,196 | |
| Neufeld A E | 59,541 | 3,692 |
| Neufeld B L | 27,332 | |
| Neufeld S M | 28,099 | 2,124 |
| Neville L M | 14,349 | |
| Newcomb T J | 129 | |
| Newcombe M E | 26,923 | |
| Newhook D E | 32,887 | 1,658 |
| Newhook D H | 24,114 | |
| Newlove M G | 26,218 | 136 |
| Newman D E | 37,264 | 6,158 |
| Newman K J | 29,914 | |
| Newman L | 20 | |
| Newport G C | 31,329 | |
| Newson L M | 43,649 | 1,215 |
| Newton B | 25,565 | 36 |
| Newton B J | 638 | |
| Newton D J | 30,024 | |
| Ng T M K | 6,119 | |
| Niblock A | 5,745 | |
| Nicholaisen L C M | 28,413 | |
| Nicholls A A | 38,053 | 4,818 |
| Nicholls M S | 6,676 | 562 |
| Nicholson B P | 26,933 | |
| Nicholson E I | 27,151 | 362 |
| Nicholson G A | 26,609 | |
| Nicholson I M | 4,351 | |
| Nicholson J D | 17,398 | 1,419 |
| Nicholson J E | 26,657 | |
| Nicholson J W | 24,403 | |
| Nicholson L E | 20,980 | 45 |
| Nicholson T G | 18,777 | |
| Nicholson W J R | 24,540 | |
| Nicifore L D | 19,305 | |
| Nickerson M | 29,266 | |
| Nicoletti R | 37,373 | 4,163 |
| Nielson G | 987 | |
| Nikolich G S | 18,383 | |
| Nimmick L A T | 65,749 | 9,416 |
| Nishi J N | 20,332 | |
| Noble J P | 25,401 | |
| Noble T C | | 74 |
| Noble W A | 73 | |
| Noel P C | 24,775 | |
| Nolan V | 17,204 | 94 |
| Noland D A | 15,690 | |
| Noonan D M | 18,595 | 185 |
| Noon A M | 1,869 | |
| Nordby K G | 1,510 | |
| Nordby S R | 19,799 | |
| Norman C | 1,583 | |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Norman C N | 9,763 | 335 |
| Norman J | 16,634 | |
| Norman M | 20,932 | |
| Norman R D | 24,670 | |
| Norman W W | 32,007 | 1,146 |
| Normandin N D | 23,184 | |
| Norris C M | 55,567 | 324 |
| Norris W R | 25,407 | |
| Northcott P L | 1,196 | |
| Northup J A | 23,642 | |
| Norton J A | 9,297 | |
| Norton J R | 20,999 | 195 |
| Norton W E | 6,552 | |
| Norton W E | 27,438 | 203 |
| Nott I U | 23,183 | |
| Novak F J | 25,036 | 422 |
| Novakowski C | 18,595 | 31 |
| Nowak T M | 13,611 | |
| Nowoselski J L | 10,015 | |
| Nurcanli W D | 5,073 | 97 |
| Nyberg H J | 12,444 | |
| Nygaard K | 38,583 | 6,206 |
| Nymark W | 47,432 | |
| O'Brennan D F T | 29,430 | |
| O'Brien S | 18,624 | |
| O'Byrne L | 18,684 | |
| O'Coffey C L | 8,795 | 464 |
| O'Connell B C | 18,948 | |
| O'Donnell E | 65,749 | 3,574 |
| O'Donnell F | 23,874 | 19 |
| O'Donovan B J | 6,062 | |
| O'Hara S A | 18,923 | 28 |
| O'Hare J L | 33,825 | 36 |
| O'Keefe K J | 27,331 | |
| O'Keefe M N | 1,962 | |
| O'Malley C | 1,552 | |
| O'Nanski M L G | 27,006 | |
| O'Neill A F | 8,996 | |
| O'Neill W D | 11,014 | 491 |
| O'Rourke D | 27,713 | |
| Oakes L L | 30,771 | 195 |
| Oberle N M | 31,287 | |
| Obertowich K J | 14,520 | |
| Ockey J L | 28,677 | 736 |
| Odian L R | 26,517 | |
| Ogenski C | 21,146 | 687 |
| Ogibowski S | 28,846 | |
| Oglow P | 1,196 | 242 |
| Ogston L | 9,410 | 26 |
| Ohata E M | 29,564 | 127 |
| Oien C | 27,820 | 77 |
| Oliver B J | 29,547 | 2,396 |
| Oliver L Y | 8,053 | 370 |
| Olsen D J | 831 | |
| Olsen G L | 9,611 | |
| Olsen J | 3,604 | |
| Olson B L | 17,673 | |
| Olson F | 24,857 | 15 |
| Olson H N | 27,240 | 6 |
| Olson W K | 25,784 | |
| Olynick L K | 3,274 | |
| Onufreychuk J J | 25,706 | 232 |
| Ooms G | 4,771 | |
| Opko J M | 22,662 | |
| Orford J P | 27,916 | |
| Organ J L | 18,678 | 24 |
| Orlikow W | 23,942 | |
| Ornheim E M | 2,498 | |
| Ormiston D | 3,074 | |
| Orr W G | 17,036 | |
| Orrick B | 19,042 | |
| Osborne A M | 29,256 | |
| Osborne R C | 28,459 | 105 |
| Osborne R K | 10,291 | |
| Oslund K E | 30,372 | 251 |
| Ostashek G N | 36,978 | 683 |
| Ouellette L J | 26,866 | |
| Ouimet B | 24,444 | |
| Overend D B | 65,749 | 8,531 |
| Owen C M K | 25,012 | |
| Owen E | 8,286 | |
| Owen N J | 1,281 | |
| Owens R J | 10,685 | 73 |
| Ozeroff C W | 28,692 | 699 |
| Pabis E | 5,595 | |
| Packard N E | 21,152 | |
| Paccosous P | 25,882 | |
| Page G A | 28,165 | |
| Page J | 27,068 | |
| Page K D | 65,749 | 606 |
| Page S H | 40,405 | 3,431 |
| Paige P S M | 22,658 | 767 |
| Paine D | 479 | |
| Painter R | 30,567 | 1,549 |
| Pajak D R | 26,949 | |
| Pajak M W | 26,253 | 40 |
| Palfreyman M M | 6,808 | |
| Palmer A M | 14,357 | |
| Palmer C A | 18,842 | |
| Palmer G E | 25,714 | |
| Palmer J | 34,337 | 428 |
| Palmer L J | 18,595 | 49 |
| Palmer M W | 29,463 | |
| Pannell P M | 28,074 | |
| Pape A M | 26,062 | |
| Paradis J B | 65,749 | 2,617 |
| Parcher S | 1,396 | |
| Parenteau J G C | 28,008 | |
| Parhar D K | 6,305 | 193 |
| Park P | 18,491 | |
| Parker B L | 1,893 | |
| Parker D L | 28,692 | 186 |
| Parker D R | 31,324 | 4,512 |
| Parker F J R | 27,821 | 9 |
| Parker J | 7,359 | |
| Parker J J | 26,963 | |
| Parker R J | 17,827 | 965 |
| Parker T R | 4,093 | |
| Parker W G | 28,668 | 462 |
| Parkin W | 9,622 | |
| Parkinson P | 17,880 | |
| Parkinson R H | 25,452 | 27 |
| Parks L | 25,476 | |
| Parks R E | 29,382 | 446 |
| Parmar P K | 17,954 | 1,471 |
| Parnell I | 26,660 | |
| Parsons S A | 17,338 | |
| Parsons Y N | 2,398 | |
| Partel H | 23,720 | |
| Parton L | 11,567 | |
| Partridge R T W | 28,603 | 38 |
| Pasanen J | 18,783 | 61 |
| Pasholko C A | 24,457 | |
| Passley G | 21,468 | |
| Passley R E | 26,453 | |
| Passley S | 9,455 | |
| Pastorek J L | 27,463 | |
| Paterson E A | 24,483 | 103 |
| Patterson D A | 26,167 | |
| Patterson G L | 18,851 | |
| Patterson M | 18,904 | 123 |
| Paul A | 46,300 | 1,381 |
| Paul H | 28,676 | |
| Paulger E A R | 21,316 | |
| Paulin M | 18,424 | |
| Paulson N H | 379 | |
| Pauze C | 29,542 | |
| Pavelich A M | 3,454 | |
| Payne G R | 31,695 | |
| Payne L M | 7,625 | |
| Payne R L | 7,852 | |
| Peacock M L | 28,692 | |
| Pearce D C | 22,670 | |
| Pearce N C | 28,692 | 275 |
| Pearce T J | 19,128 | 128 |
| Pearce W A | 65,297 | 6,724 |
| Pearcy B | 33,132 | 1,509 |
| Pearse G | 25,833 | |
| Pearson B L | 22,925 | |
| Pearson K G | 4,181 | |
| Pearson L E M | 19,611 | |
| Pearson R | 7,980 | |
| Pearson R J | 30,586 | |
| Peck R J | 18,420 | 182 |
| Peckham A M | 39,072 | 902 |
| Pecknold C | 2,089 | |
| Peden B D | 28,765 | 387 |
| Pedersen B | 17,673 | |
| Pedersen C C | 25,884 | |
| Peeke-Vout D M | 21,345 | |
| Peerless K H | 20,932 | |
| Peet S A | 20,932 | |
| Peets C A | 16,874 | 18 |
| Pegg H A | 18,995 | |
| Peglow T | 23,491 | |
| Pehlke W E | 19,666 | 848 |
| Pel P | 25,012 | |
| Pelles E H | 31,998 | |
| Pelletier J R | 23,469 | 1,045 |
| Pellett L A | 28,099 | 220 |
| Pelter N | 22,233 | 1,683 |
| Pendleton S A | 27,768 | |
| Penman D | 39,992 | 950 |
| Pennanen V | 25,481 | |
| Penner A E | 10,049 | 86 |
| Penner B P | 28,275 | |
| Penny E M | 10,195 | |
| Penson N H | 27,225 | |
| Pentland R D | 29,359 | 982 |
| Pentland W J | 6,909 | |
| Pereira R A | 25,097 | |
| Pereira R E | 8,731 | |
| Perez C | 9,854 | |
| Perkin R J | 27,033 | 25 |
| Perkins K | 19,967 | |
| Perkins R W | 38,827 | 1,038 |
| Perovich M | 10,166 | |
| Perrault G M | 229 | |
| Perrett R B | 28,099 | |
| Perrin C J | 28,918 | |
| Perrin J | 19,128 | |
| Perron R A | 36,858 | 2,610 |
| Perry B M | 2,139 | |
| Perry B R | 28,692 | |
| Perry D E | 28,752 | 513 |
| Perry D R | 28,785 | 868 |
| Perry N | 18,961 | |
| Pershick P A | 36,220 | 526 |
| Pershick P J | 24,276 | |
| Peters J D | 28,692 | |
| Peters J G | 6,642 | 33 |
| Peters L J A | 11,915 | |
| Peters M | 20,935 | 860 |
| Peters N A | 27,927 | |
| Peters T H | 28,692 | 431 |
| Peters T R | 8,212 | 88 |
| Peters W J | 28,692 | 119 |
| Petersen E J | 17,015 | |
| Peterson C J | 23,583 | 3,655 |
| Peterson D G | 9,620 | |
| Peterson D H | 26,576 | |
| Peterson J M | 18,969 | 7 |
| Peterson K G | 22,765 | 1,101 |
| Petker W P | 25,732 | |
| Petlan M | 7,389 | |
| Petrica J | 31,266 | 318 |
| Petrie M S | 1,525 | |
| Pettet P M | 37,638 | |
| Pettit R W | 56,754 | 3,000 |
| Pfeifer M B | 30,028 | |
| Phair D L | 17,988 | 769 |
| Phalen R D | 26,747 | |
| Phalen W A | 27,537 | 340 |
| Philbrook H H | 36,810 | 4,930 |
| Philcox M M | 24,794 | 245 |
| Phillip M | 11,000 | |
| Phillips B M | 19,340 | |
| Phillips C | 17,673 | |
| Phillips J | 26,255 | |
| Phillips J H | 27,142 | 160 |
| Phillips J N L | 27,930 | 6 |
| Phillips P K | 732 | |
| Phillips R | 27,953 | |
| Phillips R D | 759 | |
| Phillips R F | 28,172 | |
| Phillips R G | 11,693 | |
| Phillips W K F | 28,692 | 1,003 |
| Philpott J A | 5,518 | |
| Phippen M L | 1,793 | 515 |
| Phipps A O | 31,798 | 5,479 |
| Phipps D M | 24,332 | |
| Phoenix C D | 26,145 | |
| Picard J M A | 27,244 | 19 |
| Pichner R B | 8,949 | |
| Picillo T | 18,002 | |
| Pickering G O | 25,760 | |
| Pickup J C | 25,902 | |
| Pielak J A | 17,321 | |
| Piffer N G | 438 | |
| Piffer N G | 4,492 | |
| Piggott M V | 19,858 | 4,130 |
| Pighin C | 16,265 | 305 |
| Pilling N J | 1,298 | |
| Pillipow D | 19,128 | |
| Pincose S | 20,932 | |
| Pink Q | 24,984 | |
| Pinkerton R | 18,757 | |
| Pinkus E | 19,128 | |
| Pinsker W | 25,012 | |
| Pippolo E F | 26,791 | |
| Pirttikoski H | 17,684 | |
| Piticco L G | 2,015 | |
| Pitt C E | 2,141 | |
| Pitters G R | 25,846 | 92 |
| Pitton D J | 19,408 | |
| Pitzel J P | 37,834 | 6,057 |
| Piva G | 20,932 | |
| Platt G L | 27,025 | |
| Platt K | 9,933 | |
| Platt N C | 28,467 | |
| Playne S A | 25,449 | |
| Plewes R K | 33,248 | 1,332 |
| Plomp T | 4,959 | |
| Plowman J | 22,662 | 49 |
| Plul R | 13,222 | |
| Podovelnikoff L | 17,673 | 216 |
| Podrow E | 18,285 | |
| Pogson W J | 46,123 | 8,745 |
| Pohl N W | 28,968 | |
| Poirier D L | 17,007 | |
| Poitras L | 19,554 | |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| **Poitras M T** | 23,232 | |
| **Polden A C** | 29,309 | |
| **Policha M A** | 480 | |
| **Pollard C L** | 25,365 | |
| **Pollard J D** | 32,362 | 10 |
| **Pollard R K** | 7,296 | 339 |
| **Pollick B A** | 42,739 | 11,312 |
| **Pollitt K J** | 31,558 | 267 |
| **Pomerleau R** | 9,068 | 5,688 |
| **Pontious H A** | 24,337 | 2,301 |
| **Poole C R** | 17,159 | 1,040 |
| **Poole J** | 18,574 | 156 |
| **Poole R** | 65,749 | 1,210 |
| **Pope G F** | 27,036 | |
| **Poprawa S J** | 27,052 | |
| **Porciuncula A D** | 4,454 | |
| **Porter B J** | 28,911 | 34 |
| **Porter D** | 24,395 | |
| **Porter E** | 16,202 | |
| **Porter L** | 17,882 | |
| **Porter M V** | 11,124 | |
| **Portsmith S** | 17,480 | 47 |
| **Poss E T** | 5,191 | |
| **Postlethwaite J H** | 814 | 326 |
| **Posyluzny S D** | 25,105 | |
| **Potentier G C** | 25,216 | 13 |
| **Pothecary D D** | | 1,873 |
| **Potter R** | 2,966 | |
| **Potts D C** | 2,689 | |
| **Poulos G J** | 33,147 | |
| **Powell A E** | 15,548 | 44 |
| **Powell T E** | 29,671 | |
| **Power F J** | 27,732 | 874 |
| **Powers A** | 21,793 | |
| **Powers R E** | 23,768 | 1,797 |
| **Pownall T W** | 28,125 | |
| **Prachnau C L** | 17,972 | 364 |
| **Prasad J** | 25,802 | |
| **Prasad M** | 28,099 | |
| **Prasad N** | 28,079 | |
| **Pratt I D** | 22,666 | 256 |
| **Preddy K P** | 23,592 | 128 |
| **Prelypchan N J** | 68,076 | 3,475 |
| **Premack L L** | 26,654 | 104 |
| **Prentice G** | 21,679 | |
| **Prentice W J** | 44,459 | 231 |
| **Presley L E** | 27,983 | |
| **Presthofer A A** | 19,102 | |
| **Preston C J** | 18,125 | 1,308 |
| **Preston J H** | 10,932 | |
| **Preston M L** | 19,841 | 221 |
| **Preston R** | 27,109 | 352 |
| **Preston R S** | 655 | |
| **Prevett D W** | 50,806 | 5,477 |
| **Price C A** | 26,065 | |
| **Price C B** | 28,198 | 15 |
| **Price J E** | 25,556 | |
| **Price J E** | 25,139 | |
| **Price S** | 10,003 | |
| **Price T W** | 34,364 | 2,374 |
| **Primeau R** | 1,922 | |
| **Prince L P** | 27,194 | |
| **Prins J J** | 28,269 | |
| **Prins R W G** | 26,557 | 12 |
| **Prior W D** | 26,925 | |
| **Priseman D A** | 141 | |
| **Profili A V** | 1,094 | |
| **Proudfoot J** | 40,262 | 593 |
| **Prumeau M L R** | 18,523 | |
| **Pryce S** | 1,332 | |
| **Pstrong G B** | 1,214 | |
| **Pstrong G P** | 1,141 | |
| **Pugh J C** | 24,914 | |
| **Purba C S** | 24,915 | |
| **Purdon E A** | 26,351 | 2,534 |
| **Purgavie R** | 33,147 | 388 |
| **Purvey J** | 18,580 | |
| **Putrus K M P** | 14,346 | |
| **Pye R C** | 26,109 | 4,753 |
| **Pym K E** | 23,907 | |
| **Quan V D** | 25,801 | |
| **Quartermain M C** | 35,200 | 1,064 |
| **Quinn L** | 2,964 | |
| **Quincy L P** | 9,020 | |
| **Radford C** | 18,602 | 478 |
| **Radmacher V C** | 26,832 | |
| **Radons E** | 18,702 | |
| **Rae J I** | 27,630 | |
| **Rae R B** | 28,008 | |
| **Rafuse B F** | 51,940 | 3,241 |
| **Raines D A** | 6,264 | |
| **Ralph G J** | 28,524 | |
| **Ralph K J** | 30,425 | |
| **Ram S** | 29,271 | |
| **Ramsay D A** | 3,251 | |
| **Ramsay J B** | 40,245 | 9,569 |
| **Ransfield D A** | 27,681 | 399 |

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| **Ramslie L R** | 13,629 | |
| **Randell A** | 46,673 | |
| **Rankin C** | 18,595 | |
| **Rankin D K** | 17,304 | |
| **Rankin F E** | 38,864 | 124 |
| **Rankin P E** | 1,612 | |
| **Raper B I** | 19,420 | |
| **Rapier N C** | 11,200 | |
| **Ratcliffe D A** | 35,830 | |
| **Rathbone R J** | 29,400 | |
| **Ratvay T L** | 20,932 | |
| **Ratzliff R** | 114 | |
| **Raven E J** | 51,386 | 144 |
| **Rawlins K R** | 33,059 | |
| **Ray S G A** | 23,704 | |
| **Rayfuse L B** | 22,662 | 1,344 |
| **Rayment A** | 24,798 | |
| **Raymond L P** | | 194 |
| **Rayner R R** | 29,659 | 2,509 |
| **Read B A** | 26,218 | 113 |
| **Read N T** | 33,834 | |
| **Reader N G** | 27,823 | |
| **Rear T** | 26,090 | |
| **Rebelato L D** | 17,990 | 15 |
| **Reber J E** | 598 | |
| **Rector A I** | 23,184 | 31 |
| **Redding G J** | 28,282 | 336 |
| **Redding M** | 2,057 | 664 |
| **Redding M E** | 47,139 | 2,313 |
| **Redecopp S** | 20,862 | |
| **Redekopp E W** | 31,172 | |
| **Redmond M J** | 27,559 | |
| **Redmond R J** | 31,607 | 20 |
| **Reed D C** | 69,289 | 2,803 |
| **Reed I M** | 19,607 | 159 |
| **Reedman D R N** | 39,792 | 2,680 |
| **Reekie C** | 20,567 | |
| **Reeme N L** | 1,471 | |
| **Regan I** | 9,100 | |
| **Rei J** | 29,146 | 4,198 |
| **Reich N L** | 525 | |
| **Reid A** | 27,452 | |
| **Reid B J** | 33,147 | 4,706 |
| **Reid C J** | 28,972 | 730 |
| **Reid J D** | 18,011 | |
| **Reid L J** | 32,147 | 67 |
| **Reid M H** | 17,518 | |
| **Reid T A** | 27,178 | |
| **Reidy A** | 23,800 | |
| **Reilly J** | 14,727 | |
| **Reilly M C** | 38,581 | 131 |
| **Reimer A** | 20,024 | |
| **Reimer C E** | 9,139 | |
| **Reimer D E** | 14,197 | 1,448 |
| **Reimer G** | 28,961 | 15 |
| **Rein G J** | 23,308 | |
| **Rempel D** | 25,474 | |
| **Rempel D L** | 1,332 | |
| **Rempel L C** | 19,128 | 22 |
| **Rempel R W** | 4,116 | |
| **Rempel W** | 21,284 | |
| **Remus G A** | 26,077 | |
| **Resch D** | 8,628 | |
| **Ressler B D** | 19,441 | 471 |
| **Rethimnetakis J J** | 28,692 | 13 |
| **Reykdal J** | 42,352 | 3,206 |
| **Reynders T** | 26,215 | |
| **Reynolds C** | 14,333 | |
| **Reynolds D M A** | 11,480 | |
| **Reynolds G** | 23,681 | 1,631 |
| **Reynolds H** | 4,842 | |
| **Reynolds J R** | 4,808 | |
| **Reynolds R G** | 34,725 | 178 |
| **Reznechenko R M** | 7,108 | |
| **Rhodes F A** | 75,403 | 10,241 |
| **Rhodes S N** | 26,581 | |
| **Ricard A** | 5,204 | |
| **Rice J W** | 26,917 | |
| **Rice R T** | 25,807 | |
| **Richard J** | 21,586 | |
| **Richard L B** | 264 | |
| **Richards J L** | 23,619 | |
| **Richards K** | 18,692 | |
| **Richards K P J** | 22,831 | |
| **Richards M** | 17,353 | |
| **Richards M J** | 4,832 | |
| **Richards S** | 18,343 | |
| **Richards T H** | 25,876 | |
| **Richardson A E** | 26,287 | |
| **Richardson C** | 8,028 | |
| **Richardson D** | 13,353 | 139 |
| **Richardson K M** | 44,832 | |
| **Richardson R E** | 9,494 | |
| **Richardson S A** | 30,017 | 121 |
| **Richardson W J** | 27,399 | |
| **Riches G B** | 23,481 | |
| **Riches M J** | 33,778 | 894 |

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| **Riches R A** | 25,842 | |
| **Richey K A** | 8,530 | 131 |
| **Richter L H** | 9,357 | 162 |
| **Ricketts M J** | 542 | |
| **Riddell B J** | 29,763 | 2,196 |
| **Ridgway W R** | 10,347 | |
| **Ridley D** | 18,802 | |
| **Ridley D Y** | 10,752 | |
| **Rieger L M** | 8,946 | |
| **Riel G A** | 6,469 | 122 |
| **Riemer C C** | 6,722 | |
| **Riggins V** | 18,595 | |
| **Riley J G** | 21,109 | |
| **Riley M A** | 18,930 | |
| **Riley R E** | 26,364 | |
| **Riley R M** | 24,532 | |
| **Ring R L S** | 14,681 | |
| **Ring W M** | 28,997 | |
| **Ringers A** | 19,128 | |
| **Rioux A E** | 34,685 | 2,841 |
| **Rippon C J** | 14,518 | 1,097 |
| **Ritchat D A** | 2,092 | |
| **Ritzco E A** | 18,867 | |
| **Rivard J E** | 1,062 | |
| **Rivard J R** | 29,958 | 76 |
| **Rivard R A** | 29,736 | |
| **Rixon T C** | 24,892 | |
| **Rizzo B J** | 8,809 | |
| **Rizzo W F** | 28,045 | |
| **Roach T M** | 11,141 | |
| **Robb K E** | 19,128 | |
| **Robbie D P** | 24,253 | 763 |
| **Robbins G** | 24,656 | |
| **Roberge M** | 386 | |
| **Roberts B J** | 19,128 | 38 |
| **Roberts P** | 26,831 | |
| **Robertson B R** | 24,171 | |
| **Robertson D** | 2,480 | |
| **Robertson D B** | 5,124 | |
| **Robertson R** | 821 | |
| **Robertson R H** | 26,631 | |
| **Robinson B G** | 72,964 | 14,720 |
| **Robinson B J** | 495 | |
| **Robinson C L** | 24,253 | |
| **Robinson C P** | 27,888 | |
| **Robinson D G** | 26,322 | |
| **Robinson E C K** | 29,121 | 248 |
| **Robinson G** | 28,828 | 86 |
| **Robinson J** | 11,977 | 103 |
| **Robinson J G** | 24,782 | |
| **Robinson R F** | 6,583 | |
| **Robson D O** | 5,595 | |
| **Rochon S M** | 23,619 | |
| **Rockall R M** | 26,113 | |
| **Rockvam K N** | 425 | |
| **Rodgers A A** | 26,196 | |
| **Rodgers B K** | 23,721 | 239 |
| **Roest B M F** | 33,147 | |
| **Roger A R** | 65,396 | 3,445 |
| **Rogers C A** | 19,128 | |
| **Rogers J** | 28,692 | |
| **Rogers J Y** | 6,556 | |
| **Rogers L E** | 25,871 | |
| **Rogers P A** | 28,692 | 37 |
| **Rogers R** | 19,128 | 124 |
| **Rogers R S** | 12,105 | [illegible] |
| **Rohatensky J E** | 9,443 | |
| **Rohrmoser H** | 40,245 | 3,947 |
| **Rohrmoser L** | 20,418 | 749 |
| **Rollheiser N** | 28,300 | |
| **Romanchuk J H** | 27,984 | |
| **Rombough D** | 19,328 | 197 |
| **Romilly S R** | 65,749 | 2,152 |
| **Rondeau R J** | 34,271 | |
| **Rondquist C H** | 25,468 | |
| **Rook M M** | 19,128 | 377 |
| **Roop E W L** | 28,879 | 77 |
| **Roozendaal B** | 18,595 | 196 |
| **Roper A E** | 14,259 | 176 |
| **Roper J** | 20,421 | |
| **Rosa A** | 9,342 | |
| **Rosamond M R** | 18,679 | |
| **Rosby J A** | 21,421 | |
| **Rose D J** | 53,980 | 7,192 |
| **Rose M** | 3,254 | |
| **Rosenberg R R** | 35,151 | 200 |
| **Ross C T** | 24,609 | 98 |
| **Ross D** | 26,928 | |
| **Ross D A** | 24,990 | |
| **Ross D J** | 1,225 | |
| **Ross J P** | 7,779 | |
| **Ross L M** | 18,595 | |
| **Ross P J** | 27,758 | |
| **Ross S C** | 19,617 | |
| **Ross S E** | 3,816 | |
| **Ross W E** | 759 | |
| **Ross-Smith D G** | 33,147 | 360 |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Rossley J L | 1,532 | |
| Rossmo M R | 33,302 | 102 |
| Roth M R | 28,429 | 1,521 |
| Rothery E F | 13,131 | |
| Rothwell W J | 35,524 | 339 |
| Rounds C M | 25,012 | |
| Rouse M | 25,781 | |
| Routledge R J | 1,196 | |
| Routley P | 23,278 | |
| Rowan C E | 1,150 | |
| Rowan E N | 19,128 | |
| Rowe A | 19,577 | |
| Rowe G D | 28,692 | 2,040 |
| Rowe N | 3,558 | 423 |
| Rowland J V L | 641 | |
| Rowles C G | 28,692 | |
| Rowley A J | 36,633 | 1,183 |
| Rowley J | 20,935 | |
| Roy C M J | 20,932 | |
| Roy W D | 30,444 | |
| Rudolph M A | 31,739 | 2,935 |
| Rudy J F | 6,440 | |
| Ruggles K R | 9,040 | |
| Rullens D J | 14,283 | |
| Rumsey S C | 64,121 | 7,692 |
| Rupert R R | 24,114 | |
| Rushton A B | 4,587 | |
| Rusk H | 38,978 | 2,085 |
| Russell G | 19,128 | |
| Russell K T | 23,234 | |
| Russell L | 19,139 | |
| Russell R J | 25,580 | 74 |
| Russell S | 12,895 | 98 |
| Rustulka E S | 36,978 | 1,540 |
| Rutherford M H | 35,579 | |
| Rutledge E G | 18,493 | |
| Rutledge R G | 2,890 | |
| Rutledge S | 19,487 | |
| Rutledge S A | 713 | |
| Rutledge T D | 27,818 | 9 |
| Rutter K | 24,540 | |
| Ryan C A | 42,539 | 3,434 |
| Ryan M C | 833 | |
| Ryan M L | 16,935 | |
| Ryan P V | 25,809 | 1,051 |
| Ryan T | 27,820 | |
| Ryan T G | 44,207 | 372 |
| Rye B E | 24,504 | 721 |
| Rye M | 26,583 | 1,131 |
| Ryneveld D | 10,540 | 634 |
| Sabberton R L | 24,877 | |
| Sacho W C | 4,822 | |
| Sacht C | 4,838 | |
| Sadler B A | 47,382 | 2,670 |
| Sadler C | 1,581 | |
| Safran S | 17,673 | |
| Sage B J | 3,690 | 567 |
| Sage G G | 24,630 | |
| Sage T | 16,699 | |
| Sagert W | 26,912 | 1,443 |
| Sahota J S | 27,184 | |
| Saigeon K E | 18,455 | |
| Sales N H | 25,740 | 55 |
| Salituro C M | 30,208 | 2,935 |
| Salt K | 47,453 | 2,780 |
| Samarin C | 18,595 | |
| Samji B A G | 25,075 | |
| Samograd T N | 26,760 | 1,755 |
| Sample P M | 23,184 | |
| Sampson B N | 25,594 | |
| Sampson J H | 29,311 | 139 |
| Sandau G | 19,784 | |
| Sanderson E T B | 26,912 | |
| Sanderson L R | 22,710 | |
| Sandford N W | 29,054 | |
| Sandlin M K | 20,884 | |
| Sandri P | 7,560 | |
| Sands C J | 20,339 | |
| Sandulak S D | 33,147 | |
| Sangha S | 9,787 | 283 |
| Sangret C G | 19,128 | |
| Sangster L M | 18,797 | 3,044 |
| Sapergia D T | 26,382 | |
| Sargent E F | 1,196 | 160 |
| Sargent G K | 26,139 | 960 |
| Sarich A | 65,749 | 2,793 |
| Sather D E | 3,079 | |
| Sather E A | 65,749 | 4,453 |
| Sattelberger P | 18,895 | |
| Sauder W H | 821 | |
| Saunders D M | 23,415 | |
| Saunders F | 33,077 | 673 |
| Saunders R | 22,033 | |
| Sauter D G | 28,729 | |
| Sauve G A | 27,895 | |
| Savage J M | 21,013 | |
| Savage M | 18,792 | |

| | Salary $ | Travel $ |
|---|---|---|
| Savio R | 18,967 | 14 |
| Sawarin B A | 21,194 | 995 |
| Sawatsky M | 21,449 | 119 |
| Sawchuk J G | 5,300 | |
| Sawyer L E | 3,145 | |
| Saxby J E | 14,711 | |
| Scale W M | 47,330 | 2,306 |
| Scales M R | 5,414 | |
| Scardifield B A | 26,235 | 4,215 |
| Scarlett E D | 65,749 | 1,469 |
| Schaap A C | 28,832 | 380 |
| Schaefer T E | 17,673 | |
| Schafer D B | 26,202 | 31 |
| Schaffer C A | 2,647 | |
| Schalk F W | 26,271 | |
| Scharf F M L | 23,576 | |
| Schaufele L G | 21,679 | 272 |
| Schell A | 17,088 | |
| Schell J P | 5,094 | |
| Schellenberg A J | 14,833 | |
| Schendel K A | 17,035 | 310 |
| Scherban R | 12,423 | |
| Scherling K J | 65,749 | 6,014 |
| Schieck K A | 22,046 | |
| Schlamp R R | 24,045 | |
| Schlee C D | 26,032 | |
| Schmid R H | 4,956 | |
| Schmid R R | 19,128 | |
| Schmidt A R | 14,747 | |
| Schmidt E D | 65,749 | 3,631 |
| Schmidt G W | 37,125 | 867 |
| Schmidt J H | 3,304 | |
| Schmidt J T | 10,270 | 13 |
| Schmidt W E | 44,244 | 1,875 |
| Schmitt H F J | 27,245 | 46 |
| Schmuland I L | 25,600 | |
| Schneider D J | 902 | |
| Schneider G | 28,087 | |
| Schneider J W | 22,717 | |
| Schneider R | 27,820 | |
| Schofield A | 37,264 | 4,745 |
| Schofield D S | 39,054 | 557 |
| Schofield M A | 17,357 | |
| Scholz W | 1,840 | |
| Schonke A | 7,582 | |
| Schrader S A | 27,322 | |
| Schroeder G B | 25,319 | |
| Schudeleit I A | 404 | |
| Schuh C | 2,632 | |
| Schulthess L R | 19,061 | 263 |
| Schultz B S | 28,692 | 15 |
| Schultz C H | 26,240 | |
| Schulz E F A R | 26,192 | |
| Schulz M P | 18,937 | |
| Schumacher J E | 28,768 | 72 |
| Schwab W | 22,663 | |
| Schwandt T R | 19,128 | |
| Schwartz P | 19,821 | |
| Schwartz T P | 25,892 | |
| Schwarz M J | 6,871 | |
| Schwodelsky D J | 26,428 | |
| Schwemler D | 19,128 | |
| Scott B A | 20,024 | |
| Scott B G | 1,288 | |
| Scott C A | 25,456 | 58 |
| Scott C H | 27,604 | |
| Scott F A | 18,595 | |
| Scott H E | 18,377 | 135 |
| Scott I | 28,692 | |
| Scott J | 29,525 | 274 |
| Scott J R | 17,339 | |
| Scott K H | 32,009 | |
| Scott L R | 25,529 | |
| Scott R R | 43,779 | 2,702 |
| Scott S L | 20,932 | 768 |
| Scott S O | 14,624 | 143 |
| Scott V N | 19,128 | 110 |
| Scovill E G | 25,607 | |
| Scow A J | 65,749 | 1,205 |
| Scyebel N M | 15,899 | 187 |
| Seaber D A | 25,998 | |
| Seaboyer A T | 26,163 | 132 |
| Searle T L | 25,926 | 14 |
| Searle V L | 19,928 | 2,226 |
| Sears R J | 28,099 | 141 |
| Sedler P | 24,427 | |
| Sedmak D E | 3,352 | |
| Sedmak M J | 1,456 | |
| Seggewiss H J | 8,568 | |
| Segstro M S | 19,547 | 359 |
| Selinger J | 18,573 | |
| Sellinger K E | 1,109 | |
| Sellwood R J | 27,836 | |
| Selnes P | 30,854 | 134 |
| Semple K L | 18,699 | |
| Semple L K | 19,304 | |
| Semrau L A | 23,010 | 589 |

| | Salary $ | Travel $ |
|---|---|---|
| Semrau W D | 9,501 | 6 |
| Semturis J G | 23,161 | |
| Sennett G | 7,831 | |
| Senycz S L | 1,196 | |
| Senyk G B | 25,086 | 13 |
| Seran P S | 33,492 | 1,346 |
| Serdar F | 25,819 | |
| Serr B J | 20,762 | |
| Service W L | 24,982 | |
| Sethen S R | 701 | |
| Sever E M | 26,176 | |
| Seward D C | 13,428 | |
| Shafer N L | 10,848 | |
| Shah M | 18,285 | |
| Shalkowsky J J | 25,814 | |
| Sharkey K M | 1,578 | |
| Sharpe D G | 24,653 | |
| Sharpe J F | 27,869 | |
| Shatford C F | 20,051 | 656 |
| Shaw B A | 26,657 | 3,916 |
| Shaw J K | 68,400 | 3,357 |
| Shaw M | 45,286 | 1,955 |
| Shaw P | 4,839 | |
| Shaw S T | 20,964 | |
| Shaw V | 18,949 | |
| Sheard S | 7,182 | |
| Shearer J E | 28,809 | 866 |
| Shearing G A | 3,826 | |
| Shears H E | 18,176 | |
| Sheehan M B | 2,331 | |
| Sheldon M C | 6,610 | |
| Shenton G M | 18,101 | |
| Shenton J | 26,638 | 420 |
| Shepherd A J | 28,840 | 50 |
| Shepherd E R | 28,656 | |
| Shepherd M | 4,684 | 426 |
| Sheppard H J | 1,757 | |
| Sherbuck J E | 2,755 | |
| Shergold W A | 6,540 | |
| Sherwood A J | 26,067 | |
| Shewchuk E | 24,706 | |
| Shewchuk M F | 1,220 | |
| Shield C M | 9,925 | |
| Shields A E | 11,479 | |
| Shields B A | 35,698 | |
| Shields K A | 25,295 | |
| Shillington S S | 37,772 | 385 |
| Shoom A M | 28,692 | |
| Shore M F | 19,539 | |
| Short M | 19,307 | 167 |
| Shouldice S A | 23,582 | |
| Showalter S A | 14,994 | |
| Showler T | 19,128 | |
| Shumka G L | 14,827 | 445 |
| Shunter W | 26,640 | |
| Shupe T W | 65,749 | 5,999 |
| Shykora I | 19,128 | 619 |
| Sibilleau I | 14,783 | |
| Sickels M D | 27,572 | |
| Sidky M | 8,635 | |
| Siemens E | 18,641 | |
| Siemens M R L | 20,932 | |
| Sievenpiper P B | 33,165 | 30 |
| Sievewright H | 22,662 | |
| Siggs K | 11,083 | |
| Signoretti L S | 276 | |
| Sigsworth T W | 22,269 | 301 |
| Sigurdson K A | 4,573 | |
| Siklenka B J | 22,776 | |
| Silander C H | 11,005 | |
| Silbernagel L E | 11,479 | 252 |
| Silver R D | 25,424 | 29 |
| Silvius G I | 600 | |
| Simmonds T | 19,128 | |
| Simmons K A H | 28,391 | 327 |
| Simms P | 15,040 | |
| Simonson G K | 28,099 | 48 |
| Simpson D R | 65,749 | 4,651 |
| Simpson D R | 21,848 | |
| Simpson F L | 19,128 | |
| Simpson G C | 29,122 | |
| Simpson G S | 26,283 | |
| Simpson I | 19,539 | 807 |
| Simpson J M | 27,539 | 941 |
| Simpson K B | 28,114 | 38 |
| Simpson O L | 27,648 | |
| Simpson R D | 27,251 | |
| Sims E G | 33,037 | |
| Sims M A | 25,207 | 278 |
| Sims M M | 5,329 | |
| Simson R C | 71,289 | 5,701 |
| Sinclair C | 20,024 | 1,509 |
| Sinclair K E | 5,511 | |
| Singleton L | 493 | |
| Sipkema S D | 26,485 | |
| Sirna A | 26,191 | |
| Sjogren J G | 29,069 | |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Skelhorne R G | 65,749 | 3,062 |
| Skelton L | 2,796 | |
| Skelton L T | 3,995 | |
| Skipp M L | 9,208 | |
| Skrypnick W J | 26,543 | |
| Skuce D T L | 27,737 | |
| Slack J | 27,279 | |
| Slack R | 1,011 | 282 |
| Slade N D | 18,285 | |
| Sleigh J A | 12,710 | |
| Sleigh T V | 19,027 | 216 |
| Slessor G | 914 | |
| Slinn N | 7,603 | |
| Slobodian M S | 18,837 | |
| Slusarchuk M A | 25,520 | |
| Slusarenko A L | 25,282 | 39 |
| Slusarenko C A | 6,627 | |
| Small F E | 18,382 | |
| Small W J | 33,362 | |
| Smalley L D | 2,450 | |
| Smedley R A | 16,276 | |
| Smeeth N | 15,426 | |
| Smeltzer B J L | 8,929 | |
| Smerychynski L J | 23,355 | |
| Smetanuk L | 27,592 | |
| Smigel J | 27,288 | 36 |
| Smit K M | 23,184 | |
| Smitas R | 24,460 | |
| Smith A | 21,074 | |
| Smith A A | 31,507 | |
| Smith A I | 17,051 | 11 |
| Smith B | 24,041 | |
| Smith B | 28,079 | |
| Smith B B | 24,123 | |
| Smith B C | 12,541 | |
| Smith B W | 3,169 | 157 |
| Smith C | 20,932 | |
| Smith C | 11,691 | |
| Smith C F | 26,743 | 31 |
| Smith C J | 26,251 | |
| Smith D | 13,713 | |
| Smith D G | 27,469 | |
| Smith D L | 18,595 | |
| Smith D L | 18,595 | |
| Smith D M | 19,652 | 185 |
| Smith E E | 25,997 | |
| Smith E J | 35,544 | 7,111 |
| Smith F W | 17,804 | |
| Smith G M | 24,811 | |
| Smith H L | 24,253 | 460 |
| Smith J | 28,314 | |
| Smith J | 3,504 | 67 |
| Smith J | 36,804 | 396 |
| Smith J D | 36,485 | 4,721 |
| Smith J G | 27,683 | 15 |
| Smith J P | 19,232 | 133 |
| Smith K A P D | 65,749 | 593 |
| Smith L | 18,822 | |
| Smith L B | 19,128 | |
| Smith L J | 332 | |
| Smith L M | 25,456 | 228 |
| Smith L M | 28,790 | 59 |
| Smith L W | 65,749 | 646 |
| Smith M | 19,411 | 255 |
| Smith M A | 25,360 | |
| Smith M E | 30,268 | |
| Smith N A M | 32,060 | 949 |
| Smith O E | 29,640 | 1,390 |
| Smith P J C | 25,588 | |
| Smith R A | 20,932 | |
| Smith R G | 18,904 | 128 |
| Smith S J | 16,297 | 54 |
| Smith S R | 39,278 | 1,709 |
| Smith T | 24,784 | 464 |
| Smith T C | 65,749 | 5,753 |
| Smith V J | 20,644 | |
| Smith W S | 13,174 | |
| Smuntan D A | 28,692 | |
| Smytaniuk L M | 2,033 | |
| Smyth D I | 65,749 | 3,723 |
| Smyth R A | 25,012 | |
| Snell M | 25,179 | |
| Snow R W | 31,146 | 1,226 |
| Soames M | 18,201 | |
| Sobieski A S | 13,956 | |
| Sobol S M | 3,197 | |
| Sochn P A | 24,907 | |
| Sohocki F | 369 | |
| Solon W R | 34,265 | 15 |
| Somerton A W | 30,411 | 9,025 |
| Sonneveldt M A | 24,819 | |
| Soon F | 30,671 | 583 |
| Soper S | 27,820 | 1,032 |
| Sorensen A H | 23,619 | |
| Sorensen G L | 26,791 | |
| Sorensen M | 31,323 | 2,273 |
| Sotkowy J | 17,706 | |

| | Salary $ | Travel $ |
|---|---|---|
| Sound F G | 30,827 | 776 |
| Sound K K | 22,981 | |
| Southey D | 10,134 | |
| Spani D M | 18,907 | |
| Sparkes G B | 28,692 | 30 |
| Sparrow E R | 25,991 | |
| Sparrow M G | 18,883 | |
| Spear P B | 27,846 | |
| Speed C L S | 19,171 | |
| Speed R E | 17,590 | |
| Spence A J | 48,300 | 187 |
| Spencer B J | 191 | |
| Spencer D R | 24,160 | |
| Spencer E | 44,526 | 10,560 |
| Spensieri M | 18,976 | |
| Sperle J | 18,595 | 94 |
| Spicer M W | 2,092 | 48 |
| Spielman D R | 26,943 | |
| Spindor J A | 16,900 | |
| Spode K J | 31,142 | |
| Spouler D A | 19,395 | 63 |
| Springer G R | 25,412 | |
| Spruce J H | 31,251 | 734 |
| Spurgeon S M | 24,841 | 248 |
| Spurr H A | 26,227 | |
| Squance D M | 36,563 | 175 |
| St Michael S A | 25,012 | |
| St Pierre J F | 19,305 | |
| St Pierre L | 12,386 | |
| St Pierre R | 26,918 | |
| St-Germain D | 32,577 | 228 |
| St-Hilaire R | 17,351 | |
| Stabler J C | 28,692 | 280 |
| Stabler P J | 36,485 | 81 |
| Stables V F | 33,397 | 2,930 |
| Stadey S | 2,966 | |
| Stadnyk S L | 18,595 | |
| Staff S | 19,128 | |
| Stafford A | 29,458 | |
| Stafford G G | 27,011 | |
| Stahl I M | 24,114 | 108 |
| Stahl W F A | 10,355 | 361 |
| Staines D | 19,847 | |
| Stallard D G B | 28,751 | 99 |
| Stamberg J | 3,785 | |
| Stanczyk L J | 2,101 | |
| Standish B M | 26,151 | 14 |
| Standish C P | 29,204 | 140 |
| Stankovic Z Z | 20,541 | |
| Stanley H L | 13,980 | 344 |
| Stanley H M | 10,234 | |
| Stansfield D | 25,226 | 211 |
| Stanton D W | 3,338 | |
| Stanway J P | 32,650 | 1,076 |
| Staples R G | 45,678 | 422 |
| Starink W H | 39,472 | 8,350 |
| Stark B D | 5,589 | |
| Stark F G | 20,520 | |
| States G H | 15,212 | |
| Statham A G | 28,979 | |
| Stathers L | 5,978 | |
| Stead W S J | 32,507 | |
| Steele B | 18,595 | |
| Steele B E | 27,355 | |
| Steemson W E | 22,585 | |
| Steeple H L | 18,595 | |
| Steeves R W | 26,177 | |
| Stefanyk L D | 27,126 | |
| Stefanyshen D | 17,411 | |
| Stefanyshen M E | 24,114 | |
| Stein W H | 7,615 | |
| Steinbrecher J C | 28,099 | |
| Steingart F J | 31,468 | |
| Steinhauer R | 30,308 | 77 |
| Steininger D | 17,587 | |
| Stelck S | 2,297 | |
| Stelmaschuk R D | 30,046 | |
| Stelting E H | 26,523 | |
| Stelting K | 21,660 | |
| Stemler M I | 26,034 | |
| Stemler S | 8,441 | 894 |
| Stenquist B | 533 | |
| Stepanick M | 18,595 | |
| Stephens C G K | 26,066 | 17 |
| Stephens G K | 8,444 | |
| Stephens W G | 26,440 | |
| Stephenson D M | 23,920 | 251 |
| Stephenson S J | 27,435 | 20 |
| Stevens A G | 48,754 | |
| Stevens B M | 25,012 | |
| Stevens F G | 44,291 | |
| Stevens H A | 20,657 | 378 |
| Stevens J | 18,688 | |
| Stevens J | 36,765 | 12 |
| Stevens M | 25,931 | |
| Stevens P A | 15,015 | |
| Stevenson B E | 28,846 | 1,812 |

| | Salary $ | Travel $ |
|---|---|---|
| Stevenson D K | 37,264 | 4,741 |
| Stevenson H G | 5,238 | |
| Stevenson L | 34,120 | 795 |
| Stevenson L M | 18,595 | |
| Stevenson R E | 49,014 | 6,514 |
| Stewart A H | 37,006 | 722 |
| Stewart A M | 62,782 | 2,033 |
| Stewart A O | 2,137 | |
| Stewart F M | 18,651 | 40 |
| Stewart F S | 24,888 | |
| Stewart G O | 65,749 | 2,818 |
| Stewart G W | 20,125 | |
| Stewart H | 18,836 | 338 |
| Stewart H A | 18,643 | 243 |
| Stewart J A | 25,090 | |
| Stewart J B | 12,832 | |
| Stewart J D | 49,833 | 2,770 |
| Stewart L | 44,426 | 7,322 |
| Stewart L D | 13,836 | |
| Stewart L J | 31,422 | 905 |
| Stewart M J | 27,059 | |
| Stewart P N | 25,140 | |
| Stewart T J | 4,894 | 21 |
| Stewart T M | 9,580 | |
| Stewart W D | 52,060 | 1,514 |
| Stewart W L | 1,259 | |
| Stich K D | 18,595 | |
| Stieb D M | 18,975 | |
| Stieda R H E | 37,965 | 386 |
| Stiles S A | 176 | |
| Stiles T A | 34,839 | 6,301 |
| Stiles W C | 1,184 | |
| Stinson F L | 48,111 | |
| Stirling S | 50,287 | 1,768 |
| Stirrett K J | 4,130 | |
| Stobbe B G | 43,071 | 2,266 |
| Stock E C | 28,073 | |
| Stockford D R | 28,294 | 71 |
| Stoessel A R | 19,001 | |
| Stokes A M | 17,167 | |
| Stokes C M C | 10,916 | 68 |
| Stolte K W | 10,460 | |
| Stone A G | 26,507 | |
| Stone C A | 20,024 | 466 |
| Stone D | 31,993 | 394 |
| Stone E M | 4,449 | |
| Stone G D | 28,275 | |
| Stone J | 30,555 | |
| Stone K G | 31,055 | 784 |
| Stone M | 25,939 | |
| Stone S | 734 | |
| Stonehouse J | 22,118 | |
| Stoneman G | 806 | |
| Stoneman S R | 35,618 | |
| Stoner L J | 10,993 | |
| Stones D E | 24,123 | |
| Storti G | 4,861 | |
| Strachan G | 12,444 | |
| Strader M D | 1,650 | |
| Straiton D E | 27,024 | 731 |
| Straiton D M | 22,990 | 1,121 |
| Stratton F R | 22,741 | |
| Street R | 19,128 | |
| Street S R | 5,396 | |
| Street W S | 15,640 | 857 |
| Streeter D A | 7,090 | |
| Stremel W M | 1,029 | |
| Strickland L C | 23,063 | |
| Strike L A | 22,825 | |
| Strocel M L | 34,067 | |
| Stroeder D | 20,795 | |
| Strong B | 25,739 | 38 |
| Strong C D | 36,462 | 127 |
| Strong R T | 5,414 | |
| Stroud D E | 6,079 | |
| Struk J T | 22,695 | |
| Struthers J | 4,736 | 475 |
| Stuart J A | 23,485 | 551 |
| Stuart L J | 21,161 | |
| Stuart L R | 1,948 | |
| Stubbs D J | 19,113 | |
| Styan M L | 20,932 | 19 |
| Styles M S | 11,387 | |
| Sugden H | 22,663 | |
| Sulentich R J | 23,184 | |
| Sullivan B A | 24,141 | |
| Sullivan G W | 20,932 | |
| Sullivan R D | 27,523 | 7 |
| Sumislowski D M | 23,382 | |
| Summers P E | 17,453 | |
| Sumpton J E | 29,459 | 1,667 |
| Sun S | 16,074 | |
| Supeene P G | 24,530 | 26 |
| Surgey D K | 22,669 | 3,322 |
| Surridge J R | 39,205 | |
| Sutherland B R | 25,460 | |
| Sutherland G R | 65,749 | 5,878 |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Sutherland L | 28,316 | |
| Sutherland M A | 24,618 | |
| Sutherland R B | 27,296 | |
| Sutherland T R | 27,120 | |
| Sutton A E | 19,196 | 147 |
| Sutton B | 24,393 | |
| Sutton B L | 26,577 | 114 |
| Sutton C | 8,113 | |
| Sutton D W | 37,746 | 394 |
| Sutton J A | 45,113 | 6,715 |
| Sveinson L J | 26,624 | |
| Swaab S | 38,132 | 5,765 |
| Swadden J P | 24,747 | 36 |
| Swan E P | 9,328 | 129 |
| Swan J A | 17,839 | |
| Swanberg S O | 25,713 | |
| Swanson J K | 24,581 | 13 |
| Swanson W L | 17,212 | 16 |
| Sweeney C M | 62,609 | 171 |
| Swenarchuk M | 6,807 | |
| Swinford D J | 25,773 | |
| Switzer J W | 2,955 | |
| Swords J | 18,541 | 89 |
| Sykes G C | 25,976 | 59 |
| Symington R A | 22,662 | |
| Symmers S J | 27,713 | 948 |
| Symons M H | 41,752 | 4,905 |
| Symons T D | 18,167 | |
| Syring E J | 2,592 | |
| Szeto S L | 27,984 | |
| Sznadel D | 9,751 | |
| Szuuts B | 4,196 | |
| Taggart V J | 65,749 | 993 |
| Tait M M | 16,657 | |
| Talarico S | 28,780 | 1,532 |
| Talbot H L | 2,661 | |
| Talmey L S | 30,253 | 108 |
| Talmey R M | 25,040 | |
| Tanaka K E | 9,009 | |
| Tang I K M | 25,989 | |
| Tanner J C | 25,544 | |
| Tarala J W | 5,815 | |
| Tarcea W J | 26,107 | |
| Tardell J K | 27,298 | |
| Tarr C L | 23,173 | |
| Tasker H K | 2,092 | 605 |
| Tate B | 3,830 | |
| Tate R B | 30,243 | 7 |
| Tatrie W E | 1,793 | 82 |
| Taudin-Chabot H | 28,692 | |
| Tavernor C B | 37,264 | 3,477 |
| Tayler J | 10,485 | 524 |
| Taylor A R | 11,101 | |
| Taylor A R | 7,651 | |
| Taylor B D | 25,012 | |
| Taylor B J M | 29,270 | |
| Taylor B L | 41,513 | 9,159 |
| Taylor C | 25,905 | |
| Taylor C F | 24,197 | |
| Taylor D L | 18,460 | |
| Taylor E M | 32,408 | 371 |
| Taylor F W | 29,668 | 234 |
| Taylor G | 6,246 | |
| Taylor J D | 20,932 | |
| Taylor J E | 27,134 | |
| Taylor L | 2,421 | |
| Taylor L J | 37,264 | 74 |
| Taylor L M | 22,299 | 145 |
| Taylor L M | 2,658 | |
| Taylor M | 3,604 | |
| Taylor M J | 32,515 | 659 |
| Taylor P A | 14,614 | 44 |
| Taylor R J | 26,946 | |
| Taylor S E | 19,539 | 750 |
| Taylor S J | 24,664 | |
| Taylor S M | 17,006 | |
| Taylor T S | 28,692 | |
| Taylor W A | 26,120 | |
| Taylor W P | 14,286 | |
| Tearoe C | 1,516 | |
| Tebbutt L V | 8,466 | |
| Tedder N G F | 23,929 | 476 |
| Teeple N G | 19,185 | 11 |
| Teichgrab P J | 2,028 | |
| Teigland G A | 19,772 | |
| Teigland R J | 26,044 | |
| Telford G | 422 | |
| Teljeur A | 6,175 | |
| Teljeur A | 23,927 | |
| Telling R G | 28,884 | 275 |
| Temple E P | 28,692 | |
| Templeton J W | 24,570 | |
| Terai D T | 18,692 | |
| Terrana A M | 16,105 | |
| Terris D | 6,270 | |
| Terry K B | 25,138 | 401 |
| Terry P W | 24,988 | |
| Teshima V J | 23,322 | 173 |
| Teslyk J A | 1,494 | |
| Tetlock E C | 17,990 | |
| Thackoorie P N | 27,961 | |
| Thackray D G | 25,618 | 652 |
| Thelin T E | 27,034 | |
| Thelner T A F | 29,661 | 148 |
| Theriault E P | 24,745 | |
| Thibault G M | 24,151 | |
| Thiel M J | 32,654 | 562 |
| Thielmann G H | 28,756 | 93 |
| Thimsen C L | 26,342 | |
| Thimsen P J | 40,592 | 2,673 |
| Thistle A R | 24,295 | |
| Thistle G I | 20,530 | 470 |
| Thistlethwaite M | 18,595 | |
| Thomas C W | 1,196 | 123 |
| Thomas E K | 9,754 | |
| Thomas G M | 22,395 | |
| Thomas G W | 27,193 | |
| Thomas H F | 65,749 | 3,323 |
| Thomas M J | 23,754 | |
| Thomas P | 18,132 | |
| Thomas R A | 40,099 | 2,545 |
| Thomas S | 28,999 | |
| Thomas S | 15,496 | |
| Thomas S M | 13,038 | |
| Thomas W P | 26,829 | 4,507 |
| Thompson B J | 54,727 | 3,727 |
| Thompson B K | 26,565 | |
| Thompson C G | 9,561 | |
| Thompson C L | 19,539 | 1,098 |
| Thompson D | 19,539 | 2,902 |
| Thompson G | 20,382 | |
| Thompson J E | 27,530 | 77 |
| Thompson M K | 12,888 | |
| Thompson R R | 29,662 | |
| Thompson R T | 23,858 | |
| Thompson S | 18,894 | 832 |
| Thompson S B | 20,743 | 231 |
| Thompson W W | 2,572 | |
| Thomson C | 26,125 | |
| Thomson C | 28,692 | |
| Thomson C | 14,069 | |
| Thomson G | 3,888 | 35 |
| Thomson G E | 37,359 | 109 |
| Thomson I E | 9,149 | |
| Thomson L | 23,467 | 245 |
| Thomson M E | 21,472 | |
| Thomson M I | 28,692 | 303 |
| Thomson R A | 26,439 | |
| Thomson S A | 23,123 | |
| Thomson S R | 23,931 | 46 |
| Thoresen H A | 18,489 | |
| Thornton D D | 24,721 | |
| Thornton H M | 58,834 | 249 |
| Thorson H | 28,692 | |
| Thorvaldson S A | 54,437 | 4,257 |
| Thoss S | 28,831 | 235 |
| Thow R M W | 5,431 | |
| Threlfall B R | 22,114 | |
| Thrift J E | 23,649 | 100 |
| Thwaites C | 24,118 | |
| Tibbles J S | 11,298 | |
| Tickell D R | 34,303 | 136 |
| Tickner B H | 26,084 | 75 |
| Tidd R | 33,437 | 7,396 |
| Tiefisher C | 8,167 | 12 |
| Tilden E | 18,285 | |
| Tillapaugh S J | 28,692 | 16 |
| Tilley G D | 41,645 | |
| Tik P W | 31,661 | 6,107 |
| Timms R L | 24,093 | |
| Tinckler R P | 15,440 | |
| Tingley V | 19,128 | 740 |
| Tippe R C | 28,692 | 142 |
| Tipper P E | 19,175 | 178 |
| Tkachuk J A | 30,266 | |
| Tkachuk M | 20,411 | |
| Tobin W | 28,245 | |
| Todd J | 31,370 | |
| Todd M W | 9,558 | |
| Todd P O | 25,576 | |
| Todd R A D | 28,791 | |
| Todd R L | 1,098 | |
| Todd R T | 24,504 | |
| Toews L D | 29,026 | 367 |
| Togyi J I | 931 | |
| Tolhurst G E | 41,003 | 483 |
| Tollefsen A | 21,490 | |
| Tolman D | 8,866 | |
| Tolton V K | 1,326 | 7 |
| Tomassetti A | 9,169 | |
| Tombe D M F | 27,440 | |
| Tomlinson A R | 43,139 | |
| Tomlinson C | 741 | |
| Tomlinson D L | 32,833 | 547 |
| Tompkins B J | 2,519 | |
| Toms W B | 22,315 | |
| Toner G R | 26,112 | |
| Toole G M | 1,196 | |
| Toombs D | 21,171 | |
| Toombs D L | 34,608 | 172 |
| Toombs R D | 26,779 | |
| Toombs R K | 25,414 | |
| Topham K | 17,372 | |
| Toplak G J | 22,713 | |
| Torrance R S | 26,827 | |
| Torrance W | 25,739 | |
| Tottenham M | 7,461 | |
| Touchette M D | 8,096 | |
| Tough J I | 20,022 | |
| Tough N B | 24,328 | |
| Townley D A | 30,452 | |
| Townsend D | 25,755 | |
| Townsend D A | 20,073 | 866 |
| Townsend T F | 17,246 | |
| Traher G S | 27,926 | 3,799 |
| Tranter B M | 32,331 | |
| Trenchard M L | 18,662 | 307 |
| Tresidder F E | 34,623 | |
| Tressel L | 6,764 | |
| Trigg D | 28,340 | |
| Triggs L L | 4,092 | 115 |
| Triplett G W | 31,233 | |
| Triplett M S | 258 | |
| Troche S | 24,222 | |
| Troesken F | 5,147 | |
| Trotman H | 23,660 | |
| Trott R L | 26,922 | |
| Trott S C | 19,128 | 75 |
| Trottier A A | 35,800 | |
| Trottier E J L | 34,339 | |
| Troughton A J | 32,547 | 319 |
| Trudel R | 16,600 | 162 |
| Trudgian J | 3,658 | |
| Trueman E C | 24,315 | |
| Trulsen J U | 26,910 | |
| Truman F S | 32,631 | |
| Trusham R R | 29,865 | 75 |
| Tsakalos G | 6,813 | |
| Tsoukalas L C | 31,203 | |
| Tubbs A G | 18,595 | |
| Tuck A | 7,962 | |
| Tucker E N | 26,889 | |
| Tucker S L | 69 | |
| Tugwell B A | 897 | |
| Tulman D O | 22,663 | |
| Turcott M D | 18,595 | |
| Turnbull D T | 25,072 | |
| Turnell B J | 7,927 | |
| Turner A C | 28,794 | |
| Turner B R | 818 | |
| Turner C D I | 23,653 | 240 |
| Turner E L | 970 | |
| Turner F P | 29,082 | |
| Turner G A | 18,868 | |
| Turner I | 20,186 | 81 |
| Turner J K J | 18,063 | |
| Turner J M | 13,834 | 24 |
| Turner J W | 805 | |
| Turner K | 24,572 | 253 |
| Turner M A | 8,611 | |
| Turner S J | 15,104 | |
| Turner W A | 47,819 | 1,675 |
| Turpin E A | 26,487 | 19 |
| Turriff G N | 3,184 | |
| Twamley M A | 17,175 | |
| Tweed R L | 18,692 | 2,336 |
| Tweedale R | 52,860 | 115 |
| Twerdun D L | 20,600 | 135 |
| Tyller G | 24,867 | |
| Tyndall K A | 28,650 | |
| Typusiak W R | 25,519 | 458 |
| Tyson E E | 1,782 | |
| Tyson T | 3,714 | |
| Tyssedal D | 22,668 | |
| Udell P | 9,227 | |
| Ulley D K | 4,187 | |
| Underhill S | 28,692 | 894 |
| Underhill W | 12,629 | 117 |
| Urlacher D G | 19,064 | |
| Urquhart K G | 2,849 | |
| Usher J M | 38,733 | 294 |
| Utendale D | 15,165 | |
| Utendale S S G | 28,253 | |
| Utsunomiya P | 350 | |
| Uttmolien K I G | 27,400 | 14 |
| Uyesugi V T | 28,804 | |
| Valcourt B L | 17,577 | |
| Valentine F | 18,595 | |
| Valpy C A | 25,612 | |
| Vamplew D M | 65,749 | 3,177 |
| Van De Putte P C | 28,486 | |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Van Der Zalm A M | 3,578 | |
| Van Ooyen P A | 19,811 | |
| Van Staalduinen E | 17,278 | |
| Van Stolk A G | 27,867 | |
| Van Winkle P | 16,656 | |
| Van-Staalduinen H | 28,055 | |
| Vance J E | 23,478 | 65 |
| Vandenbrink C | 26,253 | |
| Vanderkuip R | 23,369 | 25 |
| Vanderwall D | 23,723 | |
| Vangelder J H | 27,505 | |
| Vanhaaster P A | 20,384 | |
| Vanherk M | 24,914 | |
| Vanloo P | 14,773 | |
| Vannerus R S | 24,333 | |
| Vanniejenhuis C | 30,028 | |
| Vanston C F | 24,114 | |
| Vanswieten G P L | 27,884 | |
| Varcoe D E | 37,670 | 223 |
| Varcoe J B | 65,749 | 9,991 |
| Varga F M | 5,931 | |
| Varga M K | 19,775 | 75 |
| Varga S M | 18,692 | 31 |
| Varma N K | 49,697 | 1,163 |
| Vayda J | 26,791 | 307 |
| Veiner L | 17,722 | 140 |
| Veldhuis B | 25,656 | |
| Veljacic M M V | 1,246 | |
| Venditti M L | 15,992 | |
| Venema W | 626 | |
| Venn D K | 27,450 | |
| Vere P E | 27,730 | 531 |
| Verhey G | 4,108 | |
| Verhulst J H | 33,095 | |
| Verigin K | 17,811 | |
| Vernon W S | 20,535 | 162 |
| Verrall D A | 10,128 | 448 |
| Versaevel L M | 28,834 | 641 |
| Verwold M | 16,880 | 128 |
| Vickers J L | 7,369 | |
| Vickers J T | 26,713 | |
| Vigar C A A | 4,486 | |
| Villanueva L A G | 20,828 | |
| Vincent B | 303 | 114 |
| Vincent E M | 2,391 | 220 |
| Vineyard A | 17,610 | 7 |
| Vinge R J T | 41,731 | 10,329 |
| Vinge S D | 9,582 | |
| Vining R K | 39,466 | 325 |
| Vink G | 27,892 | |
| Vinson A N | 28,211 | 518 |
| Vipond N C S | 2,562 | |
| Vitalis E | 20,024 | |
| Vokes J B | 33,535 | 3,840 |
| Volrich N K | 23,573 | |
| Von Schulmann B | 19,392 | |
| Von-Wittgenstein M | 25,035 | 34 |
| Voss J D | 1,494 | 439 |
| Vulcano C R | 13,362 | |
| Wachowicz N | 20,266 | |
| Waddell S B | 35,043 | 1,745 |
| Wadden B | 24,765 | |
| Wadden E F | 28,692 | |
| Waddington J | 16,863 | 750 |
| Wade G W | 19,128 | 663 |
| Wagar J D | 26,251 | |
| Wagenaar A | 10,509 | |
| Wagenaar K R | 5,224 | |
| Wain S | 24,304 | |
| Wainwright C M | 8,453 | |
| Waite D L | 690 | |
| Waite M | 4,838 | |
| Waite-Owens S E | 5,345 | |
| Waithe T J | 35,342 | |
| Wakefield J M | 21,548 | 86 |
| Walcott A | 9,177 | |
| Walker A T | 7,751 | 401 |
| Walker B S | 22,937 | |
| Walker C I | 65,749 | 3,161 |
| Walker D E | 28,692 | |
| Walker D R | 26,617 | 6 |
| Walker J | 19,085 | |
| Walker K B | 20,932 | |
| Walker L G | 22,620 | |
| Walker P L | 32,440 | |
| Walker R D | 48,541 | |
| Walkom D | 463 | |
| Wall A L | 25,151 | |
| Wallace B T | 26,699 | |
| Wallace D C | 26,549 | 149 |
| Wallace D J | 18,595 | |
| Wallace F H | 22,360 | 2,512 |
| Wallace H B | 2,219 | |
| Wallace M J | 12,775 | |
| Wallace R | 26,555 | |
| Walt B G | 23,184 | 134 |
| Walters C | 20,273 | 20 |
| Walton R J | 14,974 | |
| Wanless J L | 28,802 | 2,741 |
| Want G W | 27,755 | |
| Warawa R E | 29,428 | |
| Ward A | 21,366 | |
| Ward C M | 7,990 | |
| Ward E H | 5,853 | |
| Ward G L | 9,202 | 251 |
| Ward J W | 27,111 | |
| Ward L A | 8,350 | |
| Warde I A | 23,122 | 2,814 |
| Wardel D | 4,618 | |
| Warden R W | 29,088 | 6,888 |
| Wardill S H | 65,749 | 1,762 |
| Wardle P M A | 23,051 | |
| Ware D C | 24,125 | |
| Warhurst J N | 18,595 | |
| Wark J R | 31,494 | |
| Warkentin J | 26,000 | |
| Warner A G | 15,408 | 124 |
| Warner D | 39,072 | 878 |
| Warner R A | 24,409 | |
| Warren C | 19,607 | 22 |
| Warren C H | 28,692 | |
| Warren D | 70,341 | 4,405 |
| Warren J M | 25,735 | |
| Warren J R | 19,665 | |
| Warren S L | 18,707 | |
| Warwick L P | 14,247 | |
| Wasson C P | 26,089 | |
| Wasylenko T | 25,452 | 190 |
| Watch B R | 11,969 | |
| Watchorn M B | 3,597 | |
| Waterfield B S | 10,469 | 1,872 |
| Waterman T J | 2,772 | |
| Watkins L J | 7,592 | |
| Watson A F | 6,774 | |
| Watson B A | 25,976 | 233 |
| Watson D M | 5,480 | |
| Watson E A | 3,860 | |
| Watson E R | 13,156 | |
| Watson G | 10,270 | |
| Watson G | 31,955 | 131 |
| Watson G R | 22,802 | |
| Watson J | 19,172 | 476 |
| Watson J A | 14,346 | |
| Watson J D | 24,997 | |
| Watson R E | 190 | |
| Watson R W | 27,410 | |
| Watson S | 29,911 | 21 |
| Watson W G | 24,114 | |
| Watt C S | 54,727 | 1,937 |
| Watt D A | 27,738 | |
| Watt G | 29,724 | 128 |
| Watt G T | 32,323 | 272 |
| Watt L K | 351 | |
| Watt N R | 27,051 | |
| Watters S A | 21,184 | 83 |
| Watts C | 18,783 | 1,055 |
| Watts R E | 30,302 | 5,035 |
| Watts R J | 26,965 | |
| Wawrynchuk D M | 65,749 | 9,689 |
| Wawryk R E | 24,794 | 1,365 |
| Wayte J R | 40,154 | 6,090 |
| Wayte R L | 11,490 | |
| Weatherhead D L | 17,889 | |
| Weaver J M | 17,815 | 111 |
| Webb D B | 24,522 | |
| Webb D R | 26,384 | |
| Webb G C | 24,664 | |
| Webb J L | 24,127 | |
| Webb L D | 17,994 | |
| Webb T M | 24,495 | |
| Webber T C | 39,308 | |
| Weber C I | 1,595 | |
| Weber G A | 42,379 | 1,571 |
| Weber J C | 23,655 | 7,261 |
| Weber M M | 25,582 | |
| Weber S | 13,214 | |
| Webster A W | 24,197 | |
| Webster V | 21,463 | |
| Webster Y S | 26,430 | |
| Weddell B C | 59,008 | 2,582 |
| Wedell E R | 29,874 | 7,811 |
| Weedmark L | 18,696 | |
| Weeks E H | 19,109 | |
| Weeks P J | 4,554 | |
| Wegelin G E | 22,663 | |
| Wegener R C | 35,581 | |
| Weibelzahl J | 28,711 | 127 |
| Weinmann E | 25,012 | |
| Weir C A | 27,032 | 89 |
| Weisbrodt L H | 18,602 | |
| Weise L | 15,862 | |
| Weishaar R | 27,074 | |
| Weisner D | 20,773 | |
| Weiss H J | 29,442 | |
| Weiss J M | 20,266 | 163 |
| Weiss S D H | 20,812 | |
| Weitzel H F | 50,287 | |
| Welch A M A | 1,499 | |
| Welcher S | 13,105 | |
| Welcher S M | 20,295 | |
| Wellman F | 26,513 | 87 |
| Wells C G | 17,372 | |
| Wells G F M | 3,524 | |
| Wells G P | 20,024 | 57 |
| Wells J E | 20,024 | 1,281 |
| Wells S | 2,067 | |
| Wells V A | 1,860 | |
| Welsh D | 22,836 | |
| Welvaert L | 19,983 | |
| Welz J F | 14,103 | |
| Wendel M | 18,056 | 513 |
| Wenger D L | 19,128 | 144 |
| Wenn B P | 28,178 | |
| Wenzel K D J | 17,673 | |
| Werry A B | 5,554 | |
| Wessa D | 17,320 | |
| Wessell S H | 36,887 | |
| West J | 18,814 | |
| Westcott C C | 25,418 | |
| Westcott M R D | 1,494 | 161 |
| Westhora D M | 20,710 | |
| Westin K S W | 25,272 | |
| Weston J A | 19,780 | |
| Westrop S J | 18,409 | 155 |
| Weymes G J | 18,055 | |
| Whalley D E | 25,503 | |
| Whalley W R | 1,494 | 124 |
| Wheeler B | 21,795 | 447 |
| Wheeler J W | 13,286 | 690 |
| Wheeler M J | 1,196 | 229 |
| Whelan K M | 28,114 | 72 |
| Whelan P D | 39,552 | 6,012 |
| Whissell C L | 17,343 | |
| White A S | 1,490 | |
| White C G | 41,072 | 491 |
| White D | 28,649 | 170 |
| White D J | 11,498 | |
| White H A | 65,749 | 2,680 |
| White J D | 26,514 | |
| White K A | 48,323 | 2,038 |
| White M I | 3,237 | |
| White M P J | 24,662 | |
| White M R | 18,496 | |
| White N | 12,463 | |
| White N J | 8,770 | |
| White W R | 9,560 | 2,411 |
| Whitecross J A | 18,595 | |
| Whitehead E M | 17,165 | |
| Whitehead L J | 28,692 | |
| Whitehead P | 25,991 | |
| Whitelegg M | 20,972 | |
| Whitmore A J | 465 | |
| Whitmore J A | 18,909 | |
| Whitney S | 23,833 | |
| Whittaker R E G | 34,533 | 3,293 |
| Whittet D | 20,158 | |
| Whittle F | 3,367 | |
| Whittleton J F | 3,349 | |
| Whitton P | 33,876 | 953 |
| Whitworth J | 22,805 | |
| Wick N J | 13,983 | 2,563 |
| Wickham J H | 27,692 | |
| Widdows K G | 15,137 | 151 |
| Wiebe A | 26,274 | 237 |
| Wiebe R | 24,246 | 252 |
| Wiedeman D E | 25,520 | 12 |
| Wiedeman M B | 20,932 | |
| Wiedeman T L J | 7,640 | |
| Wiege E | 1,241 | |
| Wiens E A | 8,107 | |
| Wiesner V E | 24,906 | |
| Wight D | 27,131 | 55 |
| Wight D F | 28,103 | |
| Wight J E F | 25,612 | |
| Wilander C | 9,844 | |
| Wilander G | 25,340 | 152 |
| Wilander N | 4,728 | |
| Wilcock G D | 19,082 | 7 |
| Wilcock M J | 26,439 | |
| Wilcox M | 730 | |
| Wildeman K | 31,280 | |
| Wilding S | 2,494 | |
| Wilding S | 3,542 | |
| Wilfert J D | 31,728 | |
| Wilford K D | 7,978 | |
| Wilk J S | 22,702 | |
| Wilken B | 22,905 | |
| Wilkes D | 22,197 | |
| Wilkes D G | 22,275 | |
| Wilkins C G | 24,515 | |
| Wilkins P G | 27,925 | |

## MINISTRY OF ATTORNEY GENERAL—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Wilkinson P D | 19,128 | |
| Wilkinson W L | 27,636 | |
| Williams A A | 25,792 | 96 |
| Williams C A | 21,500 | 716 |
| Williams C D | 20,402 | |
| Williams C J | 25,012 | |
| Williams D E | 26,548 | |
| Williams F M | 8,812 | 47 |
| Williams G | 34,671 | 661 |
| Williams G B | 437 | |
| Williams H | 410 | |
| Williams J | 247 | |
| Williams J A | 8,553 | 631 |
| Williams L R | 25,284 | |
| Williams M G | 6,688 | |
| Williams R F | 46,393 | 559 |
| Williams S E | 24,048 | 647 |
| Williams S G | 27,090 | |
| Williams T C | 13,061 | 429 |
| Williams-Middelmann R | 28,104 | |
| Williamson A | 20,097 | |
| Williamson J L | 28,692 | |
| Williamson R | 12,071 | 144 |
| Williamson S M | 19,128 | 419 |
| Williamson W R | 30,191 | 4,535 |
| Willis L | 2,119 | |
| Willows W | 25,429 | |
| Wilson A L | 24,173 | 15 |
| Wilson C G | 11,209 | |
| Wilson C P | 19,185 | |
| Wilson D J | 28,130 | |
| Wilson F E | 11,505 | 7 |
| Wilson J H | 32,457 | |
| Wilson J M | 7,146 | |
| Wilson L R | 22,663 | |
| Wilson M | 18,643 | |
| Wilson M J | 11,868 | |
| Wilson R | 16,865 | |
| Wilson R A | 25,922 | |
| Wilson R E | 17,372 | |
| Wilson R L | 10,040 | |
| Wilson S G | 38,292 | 366 |
| Wiltjer J J | 24,578 | |
| Wiltse J P | 30,302 | 1,858 |
| Wiltse R S | 18,656 | |
| Winch E W | 1,196 | 53 |
| Windley W G | 3,347 | |
| Windrim W L | 25,526 | 33 |
| Winfield B L | 18,659 | |
| Wing B | 18,595 | |
| Winkler D L | 61,088 | 1,574 |
| Winter A | 28,782 | 336 |
| Winter E P | 9,590 | |
| Winter W B | 21,450 | |
| Wise G | 21,471 | 257 |
| Wise M A | 17,311 | |
| Wishart C | 18,018 | |
| Witiuk L H | 20,024 | |
| Wohlgemuth D A | 28,015 | 446 |
| Wolfe-Milner L | 18,801 | 152 |
| Wolfram E | 7,076 | |
| Wolc[illegible]off G D | 23,293 | |
| Woloshyn D | 26,233 | 8,130 |
| Wolsey G | 26,956 | 118 |
| Wolstenholme W L | 14,864 | |
| Womersley M | 19,133 | |
| Wong B | 10,903 | |
| Wong D | 18,241 | |
| Wong E | 27,298 | |
| Wong G | 24,671 | |
| Wong G | 11,575 | |
| Wong V | 18,875 | 380 |
| Wood B J | 19,211 | |
| Wood G B | 16,341 | |
| Wood G W | 25,032 | 7 |
| Wood J E | 25,233 | |
| Wood J H | 19,184 | |
| Wood L | 20,330 | 960 |
| Wood L M | 24,539 | |
| Wood S A | 20,138 | 698 |
| Wood S K | 22 | |
| Woodhouse G R | 24,459 | |
| Woodley P L | 22,435 | |
| Woodliffe C J | 65,749 | 2,594 |
| Woodroff D J | 21,740 | 147 |
| Woodrow J D | 26,707 | |
| Woods B P | 25,319 | |
| Woods C E | 21,706 | |
| Woodward E W | 19,151 | |
| Woolger R J | 33,397 | 4,420 |
| Woolley H | 30,112 | |
| Woolley R M | 5,681 | |
| Wootton H J | 13,468 | |
| Woroniecki P L | 19,539 | |
| Worth K A | 28,692 | |
| Wortley S D | 11,479 | |
| Wozniak M D | 25,595 | |
| Wright A J | 30,710 | |
| Wright B A | 22,315 | |
| Wright C | 1,161 | |
| Wright D G | 28,714 | 1,310 |
| Wright I | 11,266 | |
| Wrightman N R | 30,024 | |
| Wruth A E | 25,529 | |
| Wunder A E | 4,351 | |
| Wunderlich C G | 25,038 | 81 |
| Wunderlich W J | 42,338 | |
| Wyle P | 26,845 | 3,617 |
| Yacowar H N | 58,821 | 6,480 |
| Yalowega T M | 28,730 | 1,123 |
| Yamamoto K M | 32,217 | 726 |
| Yamny L | 17,820 | |
| Yan M | 9,902 | |
| Yardley L | 7,190 | 493 |
| Yarker K A F | 28,099 | |
| Yates F W | 5,401 | 308 |
| Yates J M | 27,354 | |
| Yates L | 15,235 | |
| Yaworski J M | 17,990 | |
| Yeadon N W | 33,491 | |
| Yee J L | 28,692 | |
| Yee W W | 8,631 | |
| Yelland J L | 16,175 | |
| Yoo-West C W | 25,871 | |
| Yeomans B H | 25,962 | |
| Yeung M | 22,881 | |
| Yeung M | 7,737 | |
| Yewchuk A | 19,128 | |
| Yoshioka F | 25,202 | |
| Young C A | 13,945 | |
| Young D A | 10,127 | 3,206 |
| Young D N | 30,339 | 108 |
| Young D R | 11,749 | |
| Young E J | 31,127 | |
| Young I E | 1,748 | |
| Young I M | 28,692 | |
| Young J | 18,595 | |
| Young J M | 28,594 | |
| Young M | 18,524 | |
| Young R E | 28,820 | |
| Young R W | 22,299 | |
| Young S T | 3,270 | |
| Young W A | 28,896 | 177 |
| Younger E | 1,636 | |
| Youngren A B | 18,336 | |
| Yuile W J | 32,099 | 1,266 |
| Yunkovich J R | 17,613 | |
| Yurchuk G | 25,758 | |
| Zacharuik D A | 10,239 | |
| Zacharuk D T | 4,265 | |
| Zaharuk S D | 25,234 | 19 |
| Zak J | 29,565 | |
| Zalinko K K | 22,672 | 2,533 |
| Zalubniak P I | 814 | |
| Zambrzycki G | 8,565 | |
| Zanet S | 28,147 | 138 |
| Zapp M | 23,184 | |
| Zapp P | 19,592 | |
| Zaytsoff L S | 25,509 | |
| Zecchel A J | 26,520 | |
| Zech L M | 7,726 | |
| Zelichowski B | 20,636 | |
| Zellick P A | 24,800 | 13 |
| Zichy R E | 26,344 | |
| Ziegler V | 5,723 | |
| Zimmer F I | 23,619 | |
| Zimmer S L | 19,128 | |
| Zoernack C | 15,618 | |
| Zorn O H H | 18,595 | |
| Zver J M | 15,691 | 7 |
| Zylan J L | 14,378 | |
| Other Pay | 1,200 | |
| Transfers | (171,698) | (346,889) |
| Totals | 124,141,509 | 2,193,932 |

## MINISTRY OF CONSUMER AND CORPORATE AFFAIRS

| | Salary $ | Travel $ |
|---|---|---|
| Hewitt J J Hon Minister | 31,283 | 11,952 |
| Bodkin J Deputy Minister | 72,954 | 17,896 |
| Adam V K | 14,969 | |
| Adamic A J | 16,476 | |
| Addison H M | 29,873 | 2,415 |
| Adema E | 18,604 | |
| Affleck E L | 37,932 | |
| Agostino D | 20,114 | |
| Albright M J | 18,527 | 371 |
| Allen B J | 14,569 | |
| Allison R A | 31,141 | 118 |
| Andersen D E | 51,487 | 4,317 |
| Anderson J K | 28,447 | 3,354 |
| Arsenault R | 19,130 | |
| Athwal S | 28,102 | |
| Atkinson H F | 49,126 | 6,279 |
| Atmore W | 10,245 | 1,525 |
| Ayers K J | 12,047 | 390 |
| Babiuk J R | 20,026 | |
| Badior A A | 31,141 | |
| Bailey N C | 21,933 | 311 |
| Bainbridge C G | 32,678 | 3,555 |
| Baker B J | 8,860 | |
| Baker J | 17,307 | 180 |
| Baldwin T N | 31,408 | 3,722 |
| Baliko A | 9,642 | |
| Ballantyne I A M | 28,538 | 2,336 |
| Barton E V | 18,016 | |
| Barusch A J | 6,785 | |
| Baskerville F M | 33,164 | 3,876 |
| Baum G V C | 32,223 | 4,706 |
| Bayerthal H P | 30,569 | |
| Beaudry L L | 18,597 | |
| Beckwith B E | 32,460 | 34 |
| Beland C | 18,220 | |
| Belanger C G | 19,116 | 140 |
| Belanger C J | 21,234 | 148 |
| Bender R | 11,813 | |
| Bentley L A | 19,198 | 142 |
| Bertram C F | 20,341 | |
| Bhatia N | 8,489 | |
| Bhulji M | 20,793 | 581 |
| Biddlecombe D L | 23,403 | |
| Bignell M D | 8,987 | |
| Blonde G | 20,934 | |
| Bohlin R H | 16,030 | 318 |
| Bohn S M | 18,711 | |
| Boland L M | 21,066 | 135 |
| Bombara C | 14,486 | |
| Bowles R | 19,058 | |
| Boyd J A | 13,243 | |
| Boylan J J | 19,130 | |
| Boyle S L | 17,983 | |
| Bradley S | 18,823 | 246 |
| Brandstrup E D | 15,020 | |
| Brecknell A C | 12,138 | |
| Bremner E | 17,675 | |
| Bruni M | 20,934 | |
| Bullock R L | 61,742 | 6,818 |
| Burleau J M | 28,137 | 158 |
| Burrell E | 7,888 | |
| Butler F | 30,027 | |
| Buxton W C | 32,524 | |
| Byrne D M | 8,466 | |
| Cain J E | 18,597 | |
| Calder L R | 17,589 | 1,810 |
| Campbell K | 14,924 | |
| Carere L D | 363 | |
| Carle D | 12,128 | |
| Carr M F | 528 | |
| Carr M F | 666 | |
| Carruthers A M | 18,021 | |
| Carruthers D | 17,418 | |
| Carson A | 19,079 | 569 |
| Carter M | 18,675 | |
| Catterson D | 18,597 | |
| Caul M | 22,970 | 645 |
| Champagne E A | 18,912 | |
| Chan J | 18,597 | |
| Chan R | 21,058 | 686 |
| Chan S | 20,934 | |
| Chan S L | 3,949 | |
| Chanin D K | 28,102 | 2,495 |
| Chard G | 20,820 | |
| Chaworth-Musters P | 30,254 | 3,814 |
| Chesko R E | 866 | |
| Chong W | 6,005 | |
| Chura J P | 22,504 | |
| Clairmont G | 14,829 | |
| Clements R J | 32,234 | 1,215 |
| Clermont F | 18,529 | |
| Cliffe D D | 43,905 | 3,468 |
| Coldwell K R | 23,818 | 435 |
| Coldwell K W | 37,886 | 420 |
| Collier W T | 17,929 | |
| Collins P A | 19,411 | |
| Collison R | 1,866 | |
| Comeau B | 16,741 | 395 |
| Coney L D | 4,097 | |
| Connelly D | 19,130 | |
| Cooke S | 18,597 | |
| Cooke S G | 33,420 | |
| Courchesne D A | 17,938 | |
| Couroux R J | 31,782 | 1,295 |
| Cowan D J | 8,437 | |
| Crawford M | 23,186 | |
| Creasy W | 18,218 | |
| Cronk P J | 18,736 | |
| Crystal M | 18,597 | |
| Curson A E | 14,118 | |
| Czernick N | 1,687 | |
| Dahlin S | 6,730 | |
| Dalman K G | 13,530 | 634 |
| Danilkiewicz A M | 13,514 | |
| Davidson L A | 28,102 | 3,123 |
| Dawes D | 18,597 | |
| Day B | 18,859 | |
| De Faye R C | 15,414 | 279 |
| Degen U P | 33,036 | 6,528 |
| Dewell R | 25,055 | 91 |
| Dhillon J | 14,686 | |
| Dibley A | 32,500 | 312 |
| Dilworth H A | 42,763 | 1,261 |
| Dindial K | 10,105 | |
| Dixon K | 19,130 | |
| Doney R L | 50,567 | 7,154 |
| Dougal R J | 16,950 | |
| Douglas M E | 20,905 | |
| Doyle B M | 18,385 | |
| Doyle J H | 18,833 | |
| Duggan R | 28,102 | 281 |
| Dunning G | 20,934 | |
| Durose D A C | 18,984 | |
| Dyer B A | 20,115 | |
| Earl C | 17,379 | |
| Eastick B R | 20,114 | |
| Edgar J D | 66,809 | 13,289 |
| Edwards K | 1,883 | |
| Ehn B | 17,948 | |
| Ellis J | 1,567 | |
| Ellis V O | 1,464 | |
| Elwell G | 14,220 | |
| Emlick P | 3,031 | |
| Erickson B A | 17,163 | |
| Evanson H D | 30,898 | 2,459 |
| Fadl A F | 31,167 | 1,881 |
| Fagan F E | 52,207 | 1,904 |
| Fairbrother A F | 28,102 | 7,967 |
| Fallis K F | 20,934 | 213 |
| Farr A K | 36,105 | 2,918 |
| Fearon C | 6,997 | |
| Fenn F | 19,240 | 96 |
| Ferris T L | 4,695 | |
| Fields W | 1,603 | |
| Filion G M | 19,089 | |
| Finnie L | 6,770 | |
| Fisher J V | 20,934 | |
| Fitzgerald J J | 29,379 | 5,834 |
| Flewelling D J | 15,029 | 277 |
| Fligg M J | 18,597 | |
| Flitton D A | 1,570 | 128 |
| Fodor E A | 13,359 | |
| Follett J | 16,625 | |
| Ford K | 17,705 | |
| Forget T C | 5,150 | 171 |
| Fosdick G | 10,023 | 44 |
| Foster M A | 14,727 | |
| Fowler R G | 33,247 | |
| Freer L G | 12,410 | |
| Fyvie L E | 295 | |
| Gaiger D L | 20,854 | |
| Galichenko O R | 22,624 | 1,154 |
| Gates S | 29,220 | 95 |
| George D | 17,459 | |
| Gerrard G E | 23,186 | |
| Gibb P L | 13,118 | 706 |
| Gignac J | 18,612 | |
| Gill G Y | 18,968 | |
| Gillis A | 18,753 | |
| Glashutter E | 13,797 | |
| Glassford B | 3,296 | 7 |
| Goode D M | 19,135 | 50 |
| Goodfellow N E | 34,955 | |
| Goodings S G S | 60,488 | 8,135 |
| Gordon L B | 18,134 | |
| Gorgopa W | 33,708 | |
| Gould R A | 64,969 | 9,017 |
| Graham M | 20,268 | |
| Grande E F | 12,323 | |
| Green C | 15,223 | 1,819 |
| Green J A | 20,934 | |
| Green L | 18,538 | 485 |
| Greenberg P C | 18,597 | |
| Greenwood C | 17,675 | |
| Griffin G A | 31,141 | 1,113 |
| Gudgeon A | 18,588 | 621 |
| Gulbraa E | 18,597 | |
| Gullone S M | 16,520 | |
| Gurney M | 17,650 | |
| Guy J | 13,782 | |
| Haley B L L | 23,186 | 273 |
| Hancock K M | 21,035 | |
| Handysides S I | 26,145 | 323 |
| Hanson M | 43,879 | 4,480 |
| Harper G M | 36,378 | |
| Harris F M | 18,597 | |
| Harris T M | 10,700 | |
| Harvey E M | 13,157 | |
| Hawkes M J | 9,720 | |
| Hayter K M | 16,348 | |
| Heal-Driscoll C A | 17,374 | |
| Henderson A M | 18,597 | |
| Hertslet S | 19,195 | |
| Hess R J | 12,642 | |
| Hewson P | 17,674 | |
| Hicke A M | 309 | |
| Hickson L A | 12,793 | |
| Hiebert K E | 24,849 | 153 |
| Hill M M | 19,518 | |
| Hilton H M | 35,751 | 958 |
| Hirji S H | 32,637 | 4,850 |
| Ho S | 33,158 | 1,777 |
| Hobbs A S | 30,184 | 524 |
| Hochstetter M | 28,102 | 804 |
| Hok L J | 28,102 | 29 |
| Holbrook D R | 26,039 | 3,651 |
| Hollier D J | 18,703 | |
| Holmes U I | 1,195 | |
| Hood D R | 1,257 | |
| Hood S L | 18,587 | |
| Hope M | 17,715 | |
| Horgan A | 1,145 | |
| Horley E C | 9,843 | |
| Houtman L | 20,615 | 1,829 |
| Howard D W | 17,307 | |
| Howard G M | 17,675 | |
| Howk H H | 31,141 | 3,970 |
| Huck L G | 44,540 | 674 |
| Hughes K | 5,442 | |
| Hutchinson L C | 344 | |
| Ireland A D | 20,934 | |
| Irish H | 20,934 | |
| Isles M E | 24,669 | |
| Jamal F | 18,906 | |
| James A G | 9,354 | |
| Jarvis I E | 18,417 | |
| Jenkins C | 15,875 | |
| Jewell S | 2,537 | |
| Jewitt E T | 50,628 | |
| Jiles D | 16,436 | 990 |
| Johnson G P | 31,994 | 2,374 |
| Johnson T L | 1,600 | |
| Johnston J | 5,388 | |
| Johnston M H | 20,034 | |
| Jones J A | 19,807 | |
| Jones J E | 19,787 | 602 |
| Jones P K | 28,577 | 515 |
| Jorre-De-St-Jorre M | 58,008 | 3,145 |
| Karabilgin E M | 28,480 | 372 |
| Kay A R | 9,632 | |
| Kaye K G | 20,934 | |
| Kazmiruk C | 17,308 | |
| Kelly J T | 29,194 | 3,337 |
| Kelly L | 13,830 | |
| Kerr A M | 18,618 | |
| Kerr H E | 237 | |
| Kielly C A | 18,189 | |
| King G | 20,934 | 135 |
| Kingsfield B C | 27,855 | 1,931 |
| Kirby E C | 22,920 | |
| Klar L | 16,806 | |
| Knipe J | 20,268 | |
| Knopf H K | 27,827 | 619 |
| Kolousek H | 17,848 | |
| Kristensen I | 10,228 | 64 |
| Labelle R | 19,028 | |
| Lafleur A M | 7,401 | |
| Laing R B | 1,353 | |
| Laming E A | 19,192 | |
| Larmour P J | 42,310 | 934 |
| Lavallee J A | 18,657 | |
| Lawrence J | 4,291 | |
| Leary G | 31,141 | |
| Lee H D | 12,385 | 295 |
| Lees N K | 10,813 | |
| Legg J J | 34,942 | 903 |
| Leong J | 30,541 | 391 |
| Levasseur R J | 18,597 | |
| Levin M | 29,174 | 336 |

## MINISTRY OF CONSUMER AND CORPORATE AFFAIRS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Liaw R | 18,433 | |
| Liesch E G | 18,597 | |
| Lineman L | 18,597 | |
| Lofting J | 12,953 | |
| Low C M | 17,688 | |
| Low S S T | 31,125 | 228 |
| Low W | 11,421 | |
| Lowden M | 14,835 | |
| Lowdon R J | 37,786 | 862 |
| Lund B | 20,573 | |
| Lyttle J E | 24,777 | |
| MacArthur D W | 28,102 | 2,736 |
| MacDonald E M | 32,179 | 278 |
| Mace K A | 17,289 | |
| MacKenzie C M | 23,186 | |
| MacKenzie D | 10,797 | 291 |
| MacKintosh J A | 18,622 | 1,174 |
| MacLean S I | 13,237 | |
| MacMillan D J | 19,664 | |
| MacMunn W | 43,333 | 1,676 |
| Mah K | 19,337 | |
| Malkoc O | 14,969 | 274 |
| Manak K | 18,109 | |
| Manikiam S T | 18,287 | |
| Manning N A | 38,976 | 5,467 |
| Mar M K | 14,290 | |
| Marks R L | 8,282 | |
| Marriott B K | 23,008 | 88 |
| Martin B | 18,429 | |
| Martin L | 31,141 | 1,065 |
| Martini P | 18,178 | |
| Martins J L | 269 | |
| Marx R A | 26,533 | 167 |
| Matier G D | 30,027 | |
| Mauro M | 1,816 | |
| Maxwell L J | 19,130 | |
| Maycock T R | 1,257 | |
| Mayhew R L | 31,792 | |
| McAndrew C E | 11,433 | 187 |
| McCabe S | 1,879 | |
| McCormick B E | 18,810 | |
| McCulloch W B | 35,546 | 751 |
| McDiarmid T E | 42,061 | 2,820 |
| McDonald V A | 18,474 | |
| McGovern P | 31,141 | 1,294 |
| McGuire P | 4,587 | |
| McGuire P M | 18,909 | |
| McGuire R F | 32,977 | 3,087 |
| McHardy J | 14,258 | 730 |
| McIntosh G M | 19,130 | |
| McIntosh S D | 2,922 | |
| McKenzie P D | 19,139 | |
| McLauchlin B | 17,107 | |
| McMillan J | 200 | |
| McPhee C | 7,077 | |
| McPherson N J | 295 | |
| Medd D L | 9,010 | |
| Mengerink M M | 5,510 | |
| Metcalfe L | 18,366 | |
| Michaux C M | 30,027 | 3,029 |
| Miller S | 13,844 | |
| Millhouse A T | 30,475 | 2,203 |
| Mitchell L E A | 19,130 | |
| Molloy S J | 14,258 | |
| Molyneux G M | 19,345 | |
| Mont S | 18,597 | |
| Montagu M | 699 | |
| Moodley L | 17,992 | |
| Moody J | 17,374 | |
| Moore G | 13,559 | |
| Morgan J | 18,694 | |
| Moroz B J | 21,365 | |
| Morrison B L | 17,583 | |
| Morrow M A | 24,187 | 689 |
| Mueller I | 24,421 | |
| Mullis L J | 28,102 | 1,528 |
| Murphy P | 33,350 | 4,841 |
| Murtagh E J | 27,290 | |
| Namikawa L | 5,491 | |
| Neff M | 18,641 | |
| Neff T | 20,503 | |
| Nelson D L | 27,915 | 85 |
| Nelson J | 1,550 | |
| Nelson J P | 341 | |
| Nelson M L | 12,239 | |
| Ng S | 31,326 | 293 |
| Nicholls D R | 32,234 | 320 |
| Nicholson L | 17,992 | |
| Norcliffe R F | 505 | |
| Norton C | 18,644 | 116 |
| Norton D | 119 | |
| Oliver D W | 40,379 | 1,025 |
| Ouellette S | 18,571 | |
| Owens L E | 31,425 | 1,760 |
| Pacheco J M | 17,992 | |

| | Salary $ | Travel $ |
|---|---|---|
| Page M M | 20,723 | |
| Pain S R | 18,524 | |
| Painter J I | 20,021 | |
| Palmer J B | 19,130 | |
| Pang C | 21,321 | 597 |
| Parisotto P | 32,478 | |
| Parker H P | 18,621 | |
| Patterson D C | 33,113 | 4,191 |
| Patterson J D | 34,787 | 1,391 |
| Patterson R J | 14,097 | |
| Pedley T C | 931 | |
| Pelle M E | 363 | |
| Perch J K | 11,653 | |
| Perkins L | 5,326 | |
| Perret M R K | 27,163 | 4,339 |
| Perri B | 25,369 | |
| Perry B M | 9,413 | 30 |
| Peters C | 18,392 | |
| Peters D A | 17,306 | |
| Petillion A | 4,662 | |
| Phemister C L | 35,011 | 2,415 |
| Philp J H | 18,694 | 3,032 |
| Plaxton C | 19,606 | |
| Pocklington G S | 29,071 | 2,228 |
| Post R W | 28,925 | 1,647 |
| Poulton M J | 32,942 | 5,238 |
| Powell P L | 20,522 | |
| Proctor V A | 20,230 | |
| Propp G E | 12,754 | |
| Prowse L | 18,678 | 213 |
| Pruim W | 947 | |
| Pugh J | 31,141 | 856 |
| Purdy S | 3,861 | |
| Pyatt C | 4,119 | |
| Pyett H V | 11,885 | 544 |
| Rai H | 16,984 | |
| Ralphs W F H | 19,130 | 1,157 |
| Ramsdale E P | 10,500 | |
| Ramsey B N | 2,233 | |
| Reardon E F | 17,675 | |
| Redwick W | 34,332 | |
| Rees M J | 20,934 | |
| Reid P J | 16,515 | |
| Renner M A | 29,431 | |
| Richardson M | 8,026 | |
| Riva R J | 8,555 | 194 |
| Roberton T | 31,326 | |
| Robson C G T | 31,110 | |
| Rosenthal J | 17,974 | |
| Ross A D | 24,581 | 141 |
| Rossander K | 22,568 | |
| Russell L D | 19,130 | |
| Ruttan C A | 1,999 | |
| Sager G | 4,933 | |
| Saiki F | 19,296 | |
| Sam L | 19,130 | |
| Sandberg P | 18,923 | |
| Sanderson D E | 18,394 | |
| Sanderson M | 28,163 | 123 |
| Sashaw K W | 29,135 | 1,137 |
| Schaefer W L | 18,316 | |
| Schneider T E A | 17,910 | |
| Schober B A | 8,499 | |
| Scott M | 23,973 | 546 |
| Scott M C | 18,287 | |
| Scudamore E | 19,363 | |
| Shain J | 17,246 | |
| Shaw J | 16,921 | |
| Shaw R V B | 21,221 | |
| Sheehy M | 30,027 | |
| Short R | 8,986 | 195 |
| Shroff S | 15,311 | |
| Shumka L | 18,597 | |
| Sibbald E E | 27,995 | 286 |
| Sickman J M | 32,460 | |
| Sidhu P | 19,130 | |
| Sims R | 9,085 | |
| Singleton C | 10,363 | |
| Slater J | 42,592 | 3,326 |
| Sledz M A | 19,211 | 265 |
| Smith E E | 13,878 | 774 |
| Smith E F | 45,126 | 2,442 |
| Smith F S | 30,027 | 6,319 |
| Smith H | 16,956 | |
| Smith J H | 21,353 | 132 |
| Smith J P | 17,664 | |
| Smith P | 15,057 | |
| Smith P B | 30,695 | 62 |
| Smith P J | 18,670 | 243 |
| Smith R E G | 36,803 | 45 |
| Smith W J | 12,360 | 3,741 |
| Snickars P G | 29,873 | 3,265 |
| Spearing D E | 23,186 | |
| Speirs R | 17,332 | |
| St-Hilaire T | 15,724 | |

| | Salary $ | Travel $ |
|---|---|---|
| Statham B | 1,657 | |
| Stevenot W | 10,722 | |
| Stevens H J | 2,221 | 49 |
| Stevens R J | 40,906 | 1,448 |
| Stewardson T L | 27,290 | 2,553 |
| Stewart B | 18,484 | |
| Stewart B J | 16,190 | |
| Stewart D A | 20,216 | |
| Stewart K G | 42,544 | 3,588 |
| Stewart W G | 57,232 | 2,589 |
| Stoddard K | 17,090 | |
| Storey J S | 20,268 | |
| Storie L | 7,517 | |
| Strachan G | 5,751 | |
| Streifel E | 23,473 | |
| Stubbings D L | 19,083 | 212 |
| Stubbs W G F | 34,491 | 6,050 |
| Sull M | 16,931 | |
| Summers D M | 14,829 | 223 |
| Swenor P M | 18,045 | |
| Swinton D | 17,997 | 141 |
| Symes L L | 18,385 | |
| Tait T M | 28,102 | 184 |
| Tanaka M A | 22,048 | |
| Tang M | 17,395 | |
| Tant D A | 45,606 | 2,438 |
| Taylor I H | 19,130 | |
| Terry A J | 27,607 | 1,690 |
| Thomas J H | 49,087 | 1,920 |
| Thornton H P | 22,764 | |
| Thwaites C | 17,575 | |
| Tierney C R | 18,597 | |
| Topalian P M | 10,481 | 997 |
| Toutant L E | 16,330 | 160 |
| Trim M W | 17,355 | |
| Troop A E | 190 | |
| Truesdale L D | 28,102 | 44 |
| Truesdale R R | 31,337 | 59 |
| Tsang A | 20,934 | |
| Tsukijima J | 19,911 | 1,613 |
| Tubman L R | 19,543 | |
| Tufford J B | 28,102 | 5,243 |
| Tullett S | 9,155 | |
| Turnbull J | 5,231 | |
| Turner D | 4,325 | |
| Van Doesburg C A | 32,857 | 1,738 |
| Van Raes L I | 18,664 | 180 |
| Vandenboomen H J | 13,619 | |
| Vitaro L | 19,116 | |
| Volden B A | 24,419 | 1,179 |
| Voynovich M | 28,102 | 3,059 |
| Walton I | 18,597 | |
| Wanstall A | 31,844 | 1,641 |
| Ward P | 1,009 | |
| Ward R M | 32,977 | 8,079 |
| Warren K P | 4,592 | |
| Wasmund G T | 31,141 | |
| Webber B | 20,268 | |
| Webster B | 9,849 | 164 |
| Weisgerber M | 17,545 | |
| Weitzmann V A | 17,675 | |
| Welbanks D P | 32,678 | 750 |
| Wershler E | 32,246 | 23 |
| Wharf L E | 19,085 | |
| Whitehead J G | 17,552 | |
| Whiteley F G | 29,178 | 1,212 |
| Widdows K G | 262 | |
| Wilkins L P | 25,944 | |
| Wilkinson B | 28,671 | 2,023 |
| Williams C A | 16,440 | 141 |
| Williams H | 18,657 | |
| Wilson V | 18,860 | |
| Winn D R | 28,102 | 3,812 |
| Wise J | 18,556 | |
| Wong P | 28,577 | |
| Wood M L | 34,291 | 501 |
| Woodcock J M | 1,856 | 663 |
| Woodley S D | 17,948 | |
| Woods G | 22,054 | |
| Woolley S | 6,436 | |
| Yaremchuk E L | 20,852 | |
| York S | 4,878 | |
| York S S | 1,875 | |
| Yorke D C | 18,597 | |
| Young D | 18,178 | |
| Young R J | 2,172 | |
| Zeleny K L | 15,829 | |
| Zelmer D M | 8,651 | |
| Zimmerman R | 14,284 | 137 |
| Zolpys J | 23,393 | 1,306 |
| Other pay | 5,492 | |
| Transfers | (30,213) | (28,928) |
| Totals | 11,251,219 | 333,613 |

## MINISTRY OF EDUCATION

| | Salary $ | Travel $ |
|---|---|---|
| Heinrich Hon J H Minister | 31,283 | 12,291 |
| Carter R J Deputy Minister | 77,738 | 13,967 |
| Aalborg, D L | 7,657 | |
| Abel D C | 41,457 | 21,426 |
| Abercrombie R W | 13,239 | |
| Adam J B | 5,813 | |
| Adams D S | 41,725 | 5,562 |
| Adams H | 41,901 | 903 |
| Adams L B | 18,624 | |
| Adams M H J | 19,130 | |
| Adams P J | 1,009 | |
| Alexander R N | 14,307 | 5,242 |
| Allan J | 32,460 | |
| Allen M E | 28,671 | |
| Amon E C | 4,723 | |
| Anderson B D | 12,653 | 2,730 |
| Anderson J K | 20,764 | |
| Andrews B A | 10,764 | |
| Araki Y | 7,493 | |
| Arber D J T | 17,317 | |
| Arnet C P | 4,981 | |
| Ashforth K E | 19,533 | 193 |
| Astin E M | 26,460 | |
| Auchinachie V J | 400 | |
| Bain G A | 20,699 | |
| Baird D | 19,431 | 296 |
| Baldwin S D | 18,317 | |
| Bales D C | 32,460 | 1,164 |
| Banks C H | 25,014 | |
| Bannister K P | 18,126 | |
| Barber J L | 11,166 | |
| Barber K C | 17,156 | |
| Barber W J | 14,723 | |
| Barr P | 20,699 | |
| Barrett M | 9,675 | |
| Bartlett J E | 19,130 | |
| Bartunek F P | 36,232 | |
| Bateman C H | 30,417 | 612 |
| Bates-Smith M J | 16,112 | |
| Baxter J W | 30,968 | 1,678 |
| Beal S | 18,663 | |
| Beecham J W | 19,130 | |
| Bekkering H F | 30,938 | |
| Belanger D C | 6,368 | |
| Bell C W | 22,618 | |
| Bell D M | 11,302 | |
| Bell J | 18,630 | |
| Bennett L | 7,795 | |
| Benson W S | 18,906 | |
| Bernard N | 17,625 | |
| Berringer V M | 400 | |
| Bertrand S L | 20,026 | |
| Biden P | 30,873 | |
| Biernacki M E | 18,438 | |
| Birch D J | 7,870 | |
| Birnie L B | 4,364 | |
| Black B A | 46,064 | |
| Blades A T | 26,603 | |
| Bland C A | 17,743 | |
| Blascheck E F D | 726 | |
| Blight D P | 25,317 | |
| Boak D E | 19,369 | |
| Bodnar J L | 16,245 | |
| Bombara C | 4,592 | |
| Bonderud G | 19,769 | |
| Bougie J V | 28,400 | 264 |
| Bowers O W | 19,737 | |
| Bradshaw G A | 20,934 | |
| Brady R J | 16,253 | |
| Brain R W | 17,682 | |
| Brouwer S J | 17,923 | |
| Browning M M | 33,295 | 446 |
| Buchanan B D | 25,173 | 2,057 |
| Buchanan D L | 20,635 | |
| Buckham T H | 28,671 | 145 |
| Bullen E L | 53,194 | 8,429 |
| Bunney G L | 36,662 | 3,370 |
| Burch A | 9,259 | |
| Burkle E F | 36,105 | 1,241 |
| Burns K J | 10,883 | |
| Butler A V | 21,066 | |
| Caldwell B L | 7,219 | |
| Cameron G | 22,470 | 2,280 |
| Cameron I J | 38,089 | 6,347 |
| Cameron M J | 20,026 | |
| Campbell E S | 28,068 | |
| Campbell L M | 19,029 | |
| Carrie N F | 20,934 | 22 |
| Chalk K A | 18,959 | |
| Chamberlain T D | 18,662 | |
| Chan V | 19,130 | |
| Chang L M P | 19,423 | 177 |
| Chartier N | 1,146 | |
| Cherrington E D | 41,076 | 2,353 |
| Cheung K W | 19,890 | |
| Chin E K H | 21,625 | |
| Choy B A | 20,529 | |
| Churchard M | 28,689 | |
| Clark C L | 36,105 | 227 |
| Clarke D L | 35,565 | 3,215 |
| Clarke M E | 27,576 | |
| Clement T H | 18,186 | 2,718 |
| Clough P | 8,103 | |
| Connolly K A | 19,280 | |
| Connolly R L | 35,789 | 3,057 |
| Connon M M | 3,019 | |
| Connor T G | 20,026 | 341 |
| Copeland M J | 19,983 | |
| Cowan S | 28,596 | 3,593 |
| Criss L D | 22,233 | |
| Crothall M S | 19,130 | |
| Croucher S | 19,433 | |
| Crull D | 17,425 | |
| Cunningham B J | 28,102 | |
| Cunningham D B | 28,671 | |
| Curran L M | 6,304 | |
| Curtis S | 18,270 | |
| Decey Y P | 19,222 | |
| Dallin L L | 21,516 | 795 |
| Dalzell E J | 21,290 | |
| Danby G | 18,966 | |
| Daneliuk C | 70,023 | 4,325 |
| Davenport W G | 16,227 | 528 |
| David R A | 2,410 | |
| Davies E N | 16,276 | |
| Davis E A | 20,088 | |
| Dawshka R | 29,625 | |
| Dayle A W | 13,654 | 1,123 |
| De Merich P L | 916 | |
| Deforest R | 22,048 | |
| Deryk E M | 5,330 | |
| Desharnais W J | 60,928 | 6,594 |
| Dick S | 18,457 | |
| Dickins R E | 9,777 | |
| Dillon D R | 19,387 | |
| Doak S A | 12,097 | |
| Doran M L | 18,713 | |
| Doskoch D E | 10,122 | |
| Douaire A | 7,207 | |
| Downes D F | 2,107 | |
| Doyle J L | 60,607 | 10,732 |
| Drislane D A | 36,054 | 872 |
| Dudley J S | 400 | |
| Duncan C K | 8,905 | |
| Duncan G | 20,307 | |
| Dusseldorp C A | 20,372 | 179 |
| Earl C G M | 12,363 | |
| Eden S | 1,526 | |
| Edgar E N | 17,660 | 125 |
| Edmonds D M | 400 | |
| Elliott D A | 19,130 | |
| Ellwood T G | 58,227 | 11,999 |
| Elwell R N | 20,603 | |
| Elwell T S M | 17,319 | |
| Epstein M | 43,139 | 2,801 |
| Erickson L | 23,463 | 64 |
| Eriksen M J P | 23,549 | 168 |
| Ewanchuk M H | 36,105 | 1,160 |
| Ewasiuk V C | 19,130 | 60 |
| Faris R L | 55,247 | 6,620 |
| Farrell R | 6,104 | |
| Fawkes V | 20,934 | |
| Fearon M A | 30,027 | 1,000 |
| Fillipoff J F | 18,452 | |
| Finch R R | 10,978 | 4,692 |
| Findlay D P | 20,026 | 412 |
| Fisher G L | 69,836 | 9,989 |
| Fisher H E | 408 | |
| Fitzgerald K | 28,671 | |
| Fleet D A | 23,606 | |
| Fleming J R | 68,703 | 3,503 |
| Foreland M E | 20,026 | |
| Fortin K I | 11,314 | |
| Foster N T | 20,520 | |
| Fournier C | 36,662 | 1,350 |
| Francis G | 2,294 | |
| Franklin A | 5,162 | 311 |
| Fraser P | 26,367 | |
| Freeman V | 21,929 | 505 |
| French L F | 23,339 | |
| Friedrich D E | 26,109 | 797 |
| Fuller J W | 27,686 | |
| Gage R | 30,394 | 390 |
| Gale J L | 1,044 | |
| Gale M M | 944 | |
| Galego L M | 18,597 | |
| Gallacher L D | 657 | |
| Gamble G | 47,953 | 6,071 |
| Gardiner T | 11,111 | 30 |
| Garner E | 18,621 | |
| Georgiou A | 23,914 | |
| Getz R J | 408 | |
| Gibson B A | 19,580 | |
| Gibson J V | 18,145 | |
| Giles G W | 23,876 | |
| Gillis C A | 29,188 | |
| Gladstone C | 23,186 | |
| Glegg P J | 10,705 | |
| Godfrey M E | 19,139 | |
| Going J V | 4,108 | |
| Good G L | 28,016 | 251 |
| Good T | 55,447 | 11,497 |
| Goodridge L W | 20,934 | |
| Gordon M | 400 | |
| Gosse E A | 31,822 | |
| Grant I L | 36,662 | |
| Green B L M | 20,026 | |
| Green K L | 18,822 | |
| Greenwell J T | 101 | |
| Greer R N | 14,154 | 148 |
| Grimmer D L | 17,737 | |
| Groff S B | 12,640 | |
| Groutage W L | 47,436 | 2,212 |
| Gurr M H | 20,934 | |
| Gyorfi C | 7,721 | |
| Halleran M | 254 | |
| Hamblin M A | 20,459 | |
| Hamilton S | 19,850 | 274 |
| Hammond M | 12,288 | |
| Hansen R E | 2,386 | 7 |
| Harju H | 11,263 | |
| Harland L | 19,130 | 51 |
| Harrison L | 8,919 | 103 |
| Hart G | 18,240 | |
| Hartley B L | 20,207 | 345 |
| Hartnell C T | 20,723 | |
| Hartwig D L | 55,887 | 7,409 |
| Hartwig G A | 395 | |
| Harvey Nj | 24,357 | 1,169 |
| Harvey S R | 37,689 | 6,570 |
| Harwood B G | 19,130 | |
| Haslam K | 13,433 | |
| Haudin L M I | 5,414 | |
| Hawes S P | 19,039 | |
| Hawker R | 4,356 | |
| Hawker W L B | 18,626 | 111 |
| Heale J E | 19,111 | |
| Henderson S M | 18,597 | 46 |
| Henkel G | 5,754 | |
| Henley C J G | 15,547 | |
| Henry V | 15,853 | |
| Herbert A | 8,378 | |
| Hicke A M | 8,711 | |
| Hicks D R | 28,480 | 278 |
| Higo S | 18,454 | |
| Hill D B | 26,460 | |
| Hill J A | 36,165 | 900 |
| Hillis D F | 2,993 | |
| Hinton M | 23,289 | 955 |
| Hirlehey K | 18,442 | |
| Hodgson C P | 387 | |
| Hoeflok A G J | 21,710 | 225 |
| Holland K G | 387 | |
| Hollifield A A | 28,870 | 55 |
| Holmes J A | 51,833 | 554 |
| Holmes Y M | 18,597 | |
| Holt L | 19,130 | |
| Hopper C | 49,985 | |
| Horvath H H | 10,893 | |
| Hovgaard M | 19,130 | 71 |
| Howard G | 34,359 | 782 |
| Howard K M | 620 | |
| Huber B | 19,130 | 133 |
| Hudson C J | 6,041 | |
| Huggins B W | 4,074 | |
| Huggins C D | 13,807 | |
| Hughes D F | 41,474 | |
| Hughes L C | 27,290 | 126 |
| Hughes M A | 400 | |
| Hull K I | 8,007 | |
| Hundley J S | 5,689 | |
| Hunt L K | 26,867 | 116 |
| Hutton M M | 4,653 | |
| Ife E A | 21,625 | |
| Ikle P A | 18,829 | 501 |
| Irwin G A | 5,866 | 460 |
| Isaac L L | 12,942 | |
| Jackson N O | 45,323 | 1,276 |
| James A D | 20,026 | |
| James D E | 26,579 | |
| James J E | 18,597 | |
| James S J | 28,137 | |
| Jenkinson L L | 18,692 | |
| Jeannejohn W N | 2,811 | |
| Jennings B | 8,397 | |
| Jervis J L D | 23,767 | |
| Jewett R W | 30,027 | |
| Johnson D T | 33,114 | 142 |
| Johnston G R | 3,252 | |

## MINISTRY OF EDUCATION—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Johnston W B | 53,700 | 2,216 |
| Johnstone B | 7,896 | 55 |
| Jones D R | 4,108 | |
| Jones K L | 21,831 | |
| Jones R A | 400 | |
| Just B | 18,527 | |
| Kaivanto L J | 20,270 | 653 |
| Kallstrom E | 35,923 | 6,106 |
| Kariotis H F | 6,013 | 52 |
| Kava M W | 20,537 | |
| Kava T | 33,829 | 1,461 |
| Kelly C | 18,986 | |
| Kennedy S A | 19,842 | |
| Kerr P D | 25,600 | |
| Kjekstad P | 29,148 | |
| Klaassen L J | 22,460 | |
| Kolbinson J N | 19,317 | |
| Kong D | 19,646 | 646 |
| Koski P | 18,452 | |
| Kreuchen R A | 17,314 | 140 |
| Krueger P A | 20,495 | |
| Kubisheski S C | 20,391 | 332 |
| Laberge S | 17,956 | |
| Lambert D G | 26,031 | |
| Lambert D M | 28,515 | |
| Landry U M | 18,597 | |
| Lang C J | 20,931 | |
| Langridge R E | 32,515 | 497 |
| Lapawa M M | 29,714 | |
| Lau E Y P | 46,006 | 11,183 |
| Lawton B | 26,023 | 492 |
| Lee A E | 19,258 | |
| Lee A M M | 17,841 | 25 |
| Lee J | 19,975 | 1,808 |
| Lee S P | 20,722 | |
| Lerose F A | 19,130 | |
| Lester D | 19,229 | |
| Loehde H M | 18,561 | |
| Lofthouse N J | 33,448 | 417 |
| Logan D A | 18,179 | |
| Logan L J | 25,229 | |
| Logan N D | 17,345 | |
| Lowe K | 16,742 | 14 |
| Lynch S | 9,298 | |
| Lyske G W | 26,867 | 98 |
| MacAuley L | 22,114 | |
| MacDougall L D | 18,597 | |
| MacGillivray C | 11,267 | 188 |
| MacIntosh R | 20,852 | 10 |
| MacIver K A | 49,393 | 1,823 |
| MacKenzie M | 387 | |
| MacKie C P | 17,886 | |
| MacLellan B | 13,081 | |
| MacRae D R | 51,954 | 14,049 |
| MacRae J | 19,088 | 80 |
| Madden R P | 28,102 | 36 |
| Maddison D R | 27,132 | |
| Madison C L | 9,758 | |
| Madrona A F | 21,304 | |
| Malkoc O | 5,964 | |
| Malovec V R | 18,597 | |
| Manniche B | 23,602 | |
| Maris L | 18,006 | 28 |
| Mark G | 1,179 | |
| Marshall S | 20,934 | |
| Martin H L | 27,030 | 838 |
| Martin J | 20,051 | |
| Martin L J J | 22,048 | 273 |
| Martin S J | 18,659 | |
| Mason J H | 36,662 | 6,251 |
| Mason S A | 2,190 | |
| Matheson J | 36,580 | 4,456 |
| Mathieu-Rozehnal F | 25,117 | 801 |
| Matsu B A | 30,027 | 615 |
| May R C | 38,187 | |
| McCandless R C | 45,286 | 4,428 |
| McCarthy D J | 24,649 | |
| McCarthy-Igo P | 18,464 | |
| McCurrach M J | 8,689 | |
| McDonald E M | 21,199 | |
| McEachern T I | 7,076 | |
| McEvoy A | 7,461 | |
| McGraw J | 22,048 | 1,062 |
| McIntosh R B | 36,821 | 4,436 |
| McKay D C | 20,507 | |
| McLarty L H | 5,115 | |
| McLaughlin L M | 37,385 | 5,639 |
| McLeary H J A | 21,265 | |
| McLelland D S | 48,447 | 2,315 |
| McLeod F D | 28,271 | 242 |
| McMillan S M | 5,128 | |
| McMuldroch D P | 53,474 | 6,608 |
| McNamara L L | 29,823 | 1,105 |
| McNeil A M | 404 | |
| McPherson J H | 26,977 | 239 |
| McVie K A | 6,125 | |
| Melville D | 11,224 | 689 |
| Meredith J D | 44,062 | 3,616 |
| Merke N H | 679 | |
| Middleton M A | 9,124 | 157 |
| Milikic F M | 32,601 | |
| Miller J | 19,307 | 137 |
| Miller N E | 39,170 | 517 |
| Miller R R A | 404 | |
| Mills G | 48,580 | 15,835 |
| Minto H | 46,222 | 6,563 |
| Mirams-Harrison M | 26,867 | 390 |
| Miranda J H | 17,374 | |
| Minsky E J | 25,111 | 44 |
| Montgomery C J | 295 | |
| Moriarty D E | 11,852 | |
| Morris S | 19,725 | |
| Morrison D | 33,829 | 6,124 |
| Morrow B | 4,431 | |
| Mossie W | 27,779 | |
| Motut B P | 2,993 | |
| Moufidi H | 18,312 | |
| Munch P P | 25,520 | 157 |
| Mundy P | 19,248 | |
| Mussio J J | 62,115 | 9,635 |
| Nagra P | 16,706 | |
| Naylor W B | 48,905 | 4,870 |
| Neill C K | 5,012 | |
| Nevraumont L | 32,460 | 1,265 |
| Newall M E | 33,829 | |
| Newberry A J H | 62,622 | 5,206 |
| Newberry J F | 66,062 | 10,330 |
| Newman D E | 49,194 | 656 |
| Nishiyama S J | 31,219 | 4,968 |
| Northover P J | 44,112 | 4,468 |
| Nye E J | 22,115 | |
| O'Dowd M L J | 28,671 | |
| O'Neill P M M A | 21,483 | |
| Oliver W D | 48,307 | 739 |
| Olson B R | 387 | |
| Omae Y | 20,754 | |
| Ottosen D F | 4,997 | |
| Overgaard R M | 51,113 | 13,599 |
| Overwoel M P | 20,026 | |
| Padley P J | 28,102 | |
| Pangka F | 19,325 | |
| Parent S T | 18,477 | |
| Paris M G | 12,639 | |
| Parker R J | 34,871 | 2,454 |
| Parkinson C | 3,532 | |
| Patterson F F | 20,934 | |
| Peachman J A | 21,859 | 626 |
| Pearsall M L | 20,427 | |
| Pecorelli R | 12,803 | |
| Pelletier L | 4,785 | |
| Perkins K H L | 19,130 | |
| Peterson J D | 13,138 | |
| Peterson M L | 19,130 | |
| Petrie D | 733 | |
| Petrie T L | 18,287 | |
| Phillips K A | 4,052 | |
| Philp D E | 20,026 | |
| Pickett L W | 22,642 | |
| Pierce P J E | 387 | |
| Pilusso E R | 20,048 | |
| Pollard P J | 4,320 | |
| Poon F S H | 30,027 | 1,495 |
| Porter K M | 387 | |
| Prince D K | 17,607 | |
| Propp B G | 20,026 | |
| Punshon S M | 8,344 | |
| Quadir A A | 22,618 | |
| Radtke J O | 23,098 | |
| Randle J S | 38,205 | 2,495 |
| Reay-Nesbitt G J M | 9,746 | |
| Reed E M | 17,887 | |
| Rees D W | 39,401 | 1,119 |
| Restall L L | 29,115 | 471 |
| Rhodes M A | 48,580 | 260 |
| Richardson M | 12,748 | |
| Robbins L M | 13,603 | |
| Roberts T | 14,716 | |
| Robinson J L | 395 | |
| Roscoe M | 48,711 | 365 |
| Rose L E | 19,130 | |
| Ross L | 18,351 | |
| Rossmer C P | 21,831 | |
| Rozek J P | 31,098 | 1,393 |
| Rubidge N A | 50,820 | 5,846 |
| Rudosky L A | 36,105 | 332 |
| Ruppel A C | 29,082 | 343 |
| Ryan D J | 12,965 | |
| Sabourin J E | 7,227 | |
| Sam A J | 27,317 | |
| Sangwine L | 11,746 | |
| Savage C | 1,385 | |
| Scharbach N | 17,811 | 345 |
| Schultz R R | 5,267 | |
| Scott B A | 18,562 | |
| Scott L L | 19,130 | |
| Sedgwick K H | 22,429 | |
| Sekha B K | 20,230 | |
| Selkirk I | 27,281 | 5,655 |
| Sheeshka M R | 19,427 | |
| Shepard L G | 27,354 | |
| Shillington V J | 15,666 | |
| Shoop M C | 32,414 | 7,311 |
| Sigurdson J D | 26,138 | 158 |
| Simpson C | 5,107 | |
| Sinclair R A | 18,455 | |
| Skinner F | 5,512 | |
| Slett S A | 21,600 | |
| Slusarczyk K | 28,918 | |
| Smith C A | 20,026 | |
| Smith G E | 2,779 | |
| Smith G G | 20,695 | 145 |
| Smith K A | 18,956 | |
| Smyth D R | 57,207 | 9,028 |
| Southwell J F | 18,644 | |
| Spargo S | 11,286 | |
| Spearing R L | 28,671 | |
| Spencer-MacKenzie M | 4,431 | |
| Spencer M M | 28,671 | |
| Sprague N I | 18,537 | 77 |
| Springer K C | 6,235 | |
| Sproston C | 18,625 | |
| Stabler D B | 2,050 | |
| Stack A M | 28,671 | |
| Stadler K M | 17,988 | |
| Starling K C | 11,490 | 3,600 |
| Stavdal W | 38,045 | 4,380 |
| Stephen J | 7,651 | |
| Stewart A M O | 23,186 | 12 |
| Stone M | 2,098 | |
| Stone S L J | 36,662 | |
| Stott S T | 28,087 | 150 |
| Stowe C A | 6,023 | |
| Stringer I P B | 29,253 | |
| Sturko D | 9,883 | |
| Sunter R E | 18,038 | |
| Sutcliffe S M | 12,863 | |
| Swift H T | 20,937 | |
| Sykes C A | 17,693 | |
| Syme R | 36,662 | 1,773 |
| Synyk A J | 22,048 | 340 |
| Szaniszlo A R | 16,756 | |
| Tait F | 18,118 | |
| Takacs N | 9,172 | |
| Takahashi T | 7,845 | |
| Tapanainen J | 20,934 | |
| Taylor A | 28,798 | 10,736 |
| Taylor J M | 404 | |
| Taylor P | 18,452 | |
| Taylor S E | 3,217 | |
| Tersianoff M | 18,467 | |
| Thomas J L | 10,909 | |
| Thompson L J | 59,995 | 6,961 |
| Thompson S A | 19,130 | 22 |
| Thorpe D S R | 19,130 | |
| Thorpe S L | 4,264 | |
| Tidmarsh J M | 19,130 | |
| Torgerson A A | 20,826 | 40 |
| Toutant A C | 22,412 | 3,426 |
| Turner C F | 6,947 | |
| Tuson A J | 3,664 | |
| Tuttle J M | 18,597 | |
| Twine D C | 1,711 | |
| Umpleby T L | 2,888 | |
| Vale W H S | 17,374 | |
| Van-Apeldoorn K | 33,829 | 1,798 |
| Van-Bassen A J | 19,036 | |
| Vater B A | 21,351 | |
| Vermette A W | 3,567 | |
| Vickery R B | 28,671 | |
| Vink S G | 23,173 | |
| Wade F E | 32,421 | |
| Wagner I | 10,009 | |
| Wahl S W | 9,732 | |
| Wainwright M | 7,553 | |
| Walker E E | 36,662 | 154 |
| Wall G G | 71,697 | 8,718 |
| Walsh J | 60,608 | 3,409 |
| Walsh S | 16,318 | |
| Warren F V | 20,699 | 35 |
| Warren J | 9,244 | |
| Waterfield C | 1,165 | |
| Watson J G J | 16,345 | |
| Webb J C | 20,934 | |
| Webb S P | 325 | |
| Weber G B | 11,022 | |
| Weeks S A R | 5,843 | |
| Wende D M | 395 | |
| West G R | 19,261 | |
| Westby K C | 7,072 | |
| Westmacott P | 22,367 | |
| Westman P | 7,871 | |

## MINISTRY OF EDUCATION—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Whitbread I D E | 510 | |
| White B L | 6,725 | |
| Whitfield M J | 9,225 | |
| Whittred D A | 23,255 | |
| Wiebe M A | 2,925 | 101 |
| Wilcox G E | 27,467 | 318 |
| Wilkinson D M | 4,910 | |
| Willis R E | 16,553 | 56 |
| Withers J A | 17,781 | 223 |
| Wong A K | 13,570 | |
| Wong L D | 5,632 | 20 |
| Wood C J | 13,442 | |
| Woodsworth M E | 19,115 | |
| Woodward S W | 46,087 | 65 |
| Wright D J | 28,707 | 511 |
| Wright J H | 3,710 | |
| Yasui S | 18,452 | |
| Yee J | 13,470 | |
| Yelland A | 404 | |
| Young J D | 18,597 | |
| Young M A | 3,759 | |
| Yovanovich M | 17,914 | |
| Zanelli B E | 17,399 | |
| Zarelli P J | 18,506 | |
| Zimmer G C J | 26,460 | |
| Transfers | (229,037) | (51,827) |
| Totals | 12,114,611 | 421,929 |

## MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

| | Salary $ | Travel $ |
|---|---|---|
| Rogers Hon C S<br>Minister | 31,283 | 30,609 |
| Illing R<br>Deputy Minister | 75,346 | 25,394 |
| Adams P A | 6,142 | |
| Addie G G | 45,126 | 3,313 |
| Aitken E A | 9,297 | |
| Alexander D W | 6,632 | |
| Allan J | 43,797 | 5,495 |
| Alldrick D J | 32,789 | 5,872 |
| Alley J A | 29,816 | 1,288 |
| Amos C P | 18,595 | 933 |
| Anderson E | 19,207 | |
| Anholt D M | 24,958 | |
| Archibald P L | 31,841 | 745 |
| Armer D A | 2,914 | |
| Armitage D M | 22,682 | |
| Armitage J L | 25,841 | 173 |
| Armour H A | 30,581 | 4,508 |
| Arsenault G | 8,600 | 1,357 |
| Attariwala P S | 45,118 | 1,365 |
| Avery A L | 23,628 | |
| Baker M L | 31,780 | 568 |
| Banky J J | 38,493 | 128 |
| Baraniski I B | 30,581 | 1,710 |
| Basham F | 50,486 | 11,791 |
| Beach W A | 30,581 | 1,645 |
| Bednas A E | 18,595 | |
| Belusic O | 3,466 | |
| Benedict F A V | 17,675 | |
| Bennett T R | 40,429 | 262 |
| Beswick J E | 30,581 | 2,827 |
| Bhagwanani B | 33,825 | 106 |
| Bogyo J M | 49,020 | |
| Bone R | 47,582 | 1,554 |
| Booth R | 45,860 | 2,138 |
| Borsholm C | 20,932 | |
| Bousfield K | 18,607 | |
| Boutilier C A | 5,595 | |
| Bowack K J M | 16,889 | |
| Boyd K | 19,128 | |
| Brawner C | 17,394 | |
| Brenner J E | 33,111 | 1,626 |
| Brow R F | 27,476 | 3,198 |
| Brownell R N | 36,378 | 619 |
| Brueckl K | 28,135 | |
| Bryant T E | 17,648 | |
| Bulinckx D L | 18,595 | |
| Bunton T E | 18,602 | |
| Burroughs T A | 19,128 | |
| Burt J H | 26,864 | 719 |
| Byers P D | 17,990 | |
| Byrnell P L | 19,128 | |
| Carlson R E | 20,553 | |
| Carter T G | 48,477 | 2,671 |
| Carver L M | 18,888 | |
| Chan J | 25,090 | |
| Chan N H | 20,060 | 169 |
| Chandler P E | 20,486 | 5,245 |
| Chatton T C | 37,511 | 304 |
| Chaudhry M A | 27,203 | 35 |
| Chicorelli P | 24,509 | |
| Chicorelli S C | 24,055 | |
| Chong G | 25,614 | |
| Church B N | 50,345 | 3,617 |
| Churchill L E | 19,128 | |
| Clancy J F | 49,206 | 3,712 |
| Clark R I | 19,128 | |
| Clarke K F | 19,987 | 21 |
| Collicott L A | 19,985 | |
| Coney L D | 8,231 | |
| Conte R J | 30,724 | 3,082 |
| Cooper J L | 364 | |
| Corletto L D | 20,258 | |
| Cormack A | 20,141 | |
| Cowger W L | 8,113 | 490 |
| Crabtree R | 25,012 | 207 |
| Craddock R | 17,257 | |
| Croft S I | 14,710 | |
| Crook R L | 38,184 | 1,181 |
| Dakin T | 18,586 | |
| Davidson A | 790 | |
| Davies A C | 21,124 | |
| Davies G W | 44,638 | 278 |
| Davy R R | 44,501 | 127 |
| Dawson V E | 52,234 | 3,436 |
| Dayton J P | 9,027 | |
| Delacretaz J P | 28,099 | |
| Dempster K | 25,621 | |
| Dennis H J | 7,835 | 47 |
| Dickson G | 20,024 | |
| Dirkson M | 16,572 | |
| Dittmer E G | 43,219 | 7,011 |
| Djafar-Zade D | 24,464 | |
| Dolman C | 17,673 | |
| Dornan W K | 20,666 | |
| Drinkwater R G | 26,572 | 1,020 |
| Dudas B M | 46,675 | 4,026 |
| Dufton P L | 19,128 | |
| Duggan B | 7,109 | 3,085 |
| Duncan W | 20,932 | |
| Durie R W | 60,521 | 4,886 |
| Dyck J D | 37,428 | 2,689 |
| Eastwood G E P | 40,697 | |
| English J J | 45,044 | |
| Errington J C | 46,133 | 2,627 |
| Exley-McIntosh L | 6,022 | |
| Faulkner E L | 43,129 | 2,690 |
| Fayle J A | 9,012 | |
| Fehr D J | 18,586 | |
| Ferguson S | 17,105 | |
| Ferris S E | 20,932 | |
| Fitzgerald P | 20,145 | |
| Fletcher R J | 33,514 | 205 |
| Foss C J | 31,713 | |
| Fournier M A | 21,876 | 2,313 |
| Fraser D | 23,184 | |
| Friesen B F | 25,461 | 1,153 |
| Fung R | 804 | |
| Galati R | 18,595 | |
| Galbraith D M | 45,414 | 2,052 |
| Gallard A M | 27,341 | 448 |
| Gardiner M J | 18,905 | |
| Garrison B A | 44,205 | 1,754 |
| George L M | 25,636 | 224 |
| German G R | 37,711 | 1,115 |
| Ghoneim S | 38,183 | 5,289 |
| Gibson G E | 13,575 | |
| Gillespie N K | 46,740 | 312 |
| Glashutter E | 4,161 | |
| Glover E L L | 19,128 | |
| Glover S G | 18,595 | |
| Godfrey R | 36,671 | 322 |
| Goldsmith G J | 20,024 | |
| Gordon B | 17,673 | 515 |
| Gordon B A | 30,581 | 4,175 |
| Grady C V | 25,012 | 2,918 |
| Grant W J | 53,261 | 888 |
| Grassick D I | 1,670 | |
| Green A M | 17,990 | |
| Green L J | 4,526 | |
| Greene J J | 19,128 | |
| Greiner J | 45,459 | 314 |
| Grieve D A | 39,276 | 2,846 |
| Grunau J | 43,403 | 437 |
| Guilbault A B | 2,909 | 173 |
| Gunn J C | 4,664 | |
| Gunnarsen A L | 19,555 | |
| Hagen P L | 27,288 | 522 |
| Hague J J | 40,005 | 575 |
| Hall D | 28,137 | |
| Hall E J | 30,581 | 1,599 |
| Hamersley M B | 30,581 | 719 |
| Hanaka W | 8,501 | |
| Hancock J T | 44,495 | 10,120 |
| Harford J G | 401 | |
| Harper W R | 31,337 | 478 |
| Harris J | 15,235 | |
| Harris J M | 22,033 | 80 |
| Harris M | 17,862 | |
| Hart L A | 3,956 | |
| Hedley T B | 29,586 | 920 |
| Heistad R H | 33,111 | 3,315 |
| Helgason D C | 370 | |
| Helmer K | 17,845 | |
| Henderson G I | 42,059 | 278 |
| Hesketh J | 31,207 | 1,021 |
| Hibberson R J | 5,654 | |
| Hicking M | 1,414 | |
| Hill B | 19,128 | |
| Hindmarch K J | 11,273 | 1,191 |
| Hodson J A | 11,185 | 461 |
| Hoffmann S T | 25,727 | |
| Holland G L | 6,123 | 341 |
| Honke P K | 837 | |
| Hood P C | 18,602 | |
| Hopp R W | 39,931 | 809 |
| Hora Z | 48,477 | 4,831 |
| Horswill D H | | 276 |
| Hosking J B | 20,299 | 594 |
| Hoy T | 47,899 | 3,176 |
| Hudson J A | 48,477 | 68 |
| Hughes K G | 33,111 | 4,071 |
| Hummelen J H | 45,272 | 149 |
| Hunt S D | 4,236 | |
| Hunter S J | 45,126 | 986 |
| Huus P K | 33,111 | 728 |
| Illing R | 400 | |
| Ingham E C | 26,864 | 4,591 |
| Ingram W L | 44,363 | |
| Jarvis J B | 17,028 | |
| Johner L M | 22,161 | |
| Johnson D L | 51,607 | 5,296 |
| Johnson W M | 38,540 | 1,590 |
| Jolie L G | 11,061 | |
| Jolley R G | 21,547 | |
| Jones T C | 21,679 | 3,310 |
| Jones T F | 2,505 | |
| Kadar L C | 24,055 | |
| Kalnins T E | 44,932 | 329 |
| Karpick F F | 25,581 | |
| Kent P | 23,936 | |
| Kenyon C E | 33,777 | 1,025 |
| Kerr C | 17,910 | |
| Kerr S | 33,111 | 1,268 |
| Kilby W E | 44,086 | 4,601 |
| Kilpatrick D B | 54,811 | 3,316 |
| King R F | 45,126 | 7,979 |
| Knoll A M | 4,849 | |
| Konschuh E | 19,399 | |
| Koo J | 42,300 | 4,368 |
| Krezanoski D E | 45,126 | 226 |
| Krushen J | 18,569 | |
| Kumar R | 8,491 | 1,305 |
| Kwong J Y T | 33,825 | 540 |
| Lang J B C | 45,323 | 5,112 |
| Larkin D L | 20,028 | 1,205 |
| Leach D | 52,007 | 3,076 |
| Leedham H J | 24,055 | |
| Legun A | 43,035 | 4,667 |
| Lewis J A G | 55,935 | 1,578 |
| Lewis R W | 48,477 | 4,268 |
| Lieutard D | 31,604 | 3,786 |
| Limon J | 679 | |
| Lockwood A R | 36,101 | 1,111 |
| London L J | 30,581 | 1,888 |
| Lovestrom J E A | 27,621 | 2,436 |
| Low W | 6,270 | |
| Lowe S H | 25,363 | |
| Luh B S | 641 | |
| Lum L L | 8,797 | |
| Lyon G B | 24,055 | |
| MacCulloch J P | 48,477 | 2,793 |
| MacDonald G A | 33,111 | 5,036 |
| MacGregor E R | 69,759 | 19,060 |
| MacGregor H L | 24,055 | |
| MacInnis A A | 31,747 | 349 |
| MacIntyre D G | 46,100 | 3,570 |
| MacKintosh J A | 6,430 | 94 |
| MacMillan D R | 28,595 | 2,831 |
| MacRae J M | 40,623 | 827 |
| Magee C I | 25,012 | 1,444 |
| Mantik C | 18,595 | 355 |
| Martin R T | 45,491 | 4,387 |
| Matheson A H | 36,658 | 978 |
| Matthews D E | 17,105 | |
| McAdam K A | 45,126 | |
| McArthur J G | 46,819 | 4,655 |
| McConachie B A | 26,864 | 2,446 |
| McDonald J D | 45,774 | 3,294 |
| McGinn R W | 49,234 | 6,703 |
| McIntyre L | 18,133 | |
| McKinlay B | 48,833 | 3,054 |
| McLallen A | 12,903 | |
| McLaren G P | 1,468 | |
| McLean H J | 23,184 | |
| McMillan W J | 46,688 | 3,661 |
| McVie K A | 976 | |
| Meek E O | 24,055 | |
| Mellor M | 32,842 | 3,605 |
| Menzies G A | 17,200 | |
| Michelson A C | 51,220 | 504 |
| Mohler G T | 30,581 | 1,758 |
| Moir R J | 27,459 | |
| Monier P | 36,658 | 482 |
| Morgan N | 19,266 | |
| Moule D B | 26,762 | 2,608 |
| Murley H I | 7,433 | |
| Murray D J | 46,643 | 6,608 |
| Muth N D | 9,816 | |
| Nassichuk J S | 2,037 | |
| Newlands J D V | 59,196 | 5,166 |
| Nichols S G | 22,897 | |
| Norton S E | 1,924 | |
| Novak J | 5,379 | |
| Nunes-Vas C | 19,136 | |
| O'Bryan A L | 30,581 | 3,418 |
| O'Gorman D K P | 53,687 | 2,609 |
| Oates L B | 24,003 | 72 |
| Pakalnis V A | 47,960 | 7,971 |
| Pan L L | 39,782 | 137 |
| Panteleyev A | 48,477 | 2,372 |
| Parcher S E | 18,643 | |
| Parker A | 27,640 | 2,498 |
| Parry D | 4,261 | |
| Parsons M E | 21,949 | |
| Patenaude J M | 18,409 | |
| Patterson C A | 17,673 | |
| Peachey G A | 19,128 | |
| Peacock L | 18,682 | |
| Pellatt R J | 38,191 | 742 |

## MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Pesch L | 19,775 | |
| Phillips V G | 19,128 | |
| Pease D | 8,598 | 812 |
| Player R E | 25,363 | 198 |
| Powley E K | 19,128 | |
| Preece R A | 52,807 | 12,457 |
| Prestwich P A | 21,876 | |
| Preto V A G | 45,732 | 4,501 |
| Procevist S | 18,595 | |
| Pyplacz V | 33,147 | 4,268 |
| Quinn W J | 47,940 | 3,260 |
| Radford D E | 1,598 | |
| Rae V M | 28,231 | 1,252 |
| Ralph P F | 36,658 | 71 |
| Ramsay T B | 44,086 | |
| Rana P S | 33,825 | 128 |
| Ratel A | 28,741 | 459 |
| Ray G E | 45,126 | 2,780 |
| Reed M G | 261 | |
| Reidie S L | 19,391 | |
| Rennie L J | 20,024 | |
| Rewers I H | 9,622 | |
| Richardson M R | 8,580 | |
| Ricketts C M | 8,110 | |
| Robinson B M | 798 | |
| Robinson J W | 48,477 | 4,911 |
| Robinson N A | 23,936 | |
| Robinson W C | 52,121 | 8,704 |
| Ross C C | 20,259 | |
| Ross J P | 10,777 | 278 |
| Ross W W M | 34,022 | |
| Sadar E | 51,600 | 4,405 |
| Sam L | 3,727 | |
| Satterfield R D | 24,055 | |
| Schofield L J | 51,596 | 2,557 |
| Schroeter T G | 62,280 | 8,293 |
| Selby D A | 33,111 | 1,342 |
| Seronik E L | 2,566 | |
| Sheppard C | 18,643 | |
| Shore J | 14,491 | |
| Simmons R D | 30,159 | 2,767 |
| Sivertson L E | 66,489 | 10,686 |
| Smith C | 18,912 | |
| Smith D | 3,591 | |
| Smith N D | 30,024 | 80 |
| Smith S C | 23,184 | |
| Smyth W R | 52,132 | 6,747 |
| Sparrow D E | 3,393 | |
| Speak L L | 19,143 | |
| Stevenson J S | 18,595 | 595 |
| Stewart C A | 25,012 | |
| Stewart D J | 28,247 | 726 |
| Stewart R | 48,444 | |
| Stone K | 18,480 | |
| Stromotich F L | 53,967 | 1,327 |
| Sturko C L | 21,965 | 730 |
| Sturmey V E | 16,648 | |
| Sutherland J J | 30,581 | 4,422 |
| Sutherland-Brown A | 54,732 | 166 |
| Switzer P J | 26,864 | 2,011 |
| Taylor M | 65,774 | 6,635 |
| Taylor M S | 25,497 | |
| Thomson J A | 30,581 | 1,633 |
| Thomson K | 19,128 | |
| Thorleifson S | 20,017 | |
| Tibbitt L M D | 18,595 | |
| Treharne A | 17,640 | |
| Ta B | 32,791 | |
| Turner D | 45,144 | 4,702 |
| Turner D J | 19,048 | 253 |
| Turner H S | 26,864 | 2,176 |
| Turner J S | 19,128 | |
| Uppal G | 17,558 | |
| Vaal-Henke B A | 18,595 | |
| Van Oort B | 11,617 | |
| Vaughan V | 10,701 | 128 |
| Vaughan-Thomas T | 48,477 | 8,888 |
| Vermeer R | 37,266 | |
| Vertone C | 48,265 | |
| Vilkos V V B | 33,825 | 106 |
| Vinluan O | 9,782 | |
| Voakes K | 9,176 | |
| Vosberg V | 18,285 | |
| Wasylchuk E A | 13,446 | 1,234 |
| Weaver A G T | 52,040 | 1,750 |
| Werner S | 22,002 | 90 |
| Whale A M | 45,817 | 2,095 |
| White G P E | 45,126 | 3,497 |
| White G V | 29,315 | 3,206 |
| Whitworth I D | 7,889 | |
| Wickson E | 3,699 | |
| Wickson E J | 1,907 | |
| Wigmore J A | 33,155 | 739 |
| Wilcox A F | 28,668 | 2,061 |
| Wilson A L | 24,406 | 132 |
| Wilson W P | 38,184 | 718 |
| Wilton H P | 42,239 | 2,659 |
| Wilton K D | 18,900 | 159 |
| Wong A | 17,339 | |
| Wong K M | 18,595 | |
| Wong S S | 42,859 | 1,679 |
| Wong Y | 34,964 | 1,278 |
| Wood N J | 15,105 | |
| Woodruff T M | 17,673 | |
| Worsfold M J | 18,595 | |
| Wrean D L | 13,560 | 1,021 |
| Wylie E B | 19,128 | |
| Young W M | 53,340 | 732 |
| Transfers | (16,429) | (68,107) |
| Totals | 10,545,004 | 472,715 |

## MINISTRY OF ENVIRONMENT

| | Salary $ | Travel $ |
|---|---|---|
| Pelton Hon F C A Minister | 2,793 | |
| Brummet Hon A J Minister | (dual portfolio) | |
| Marr B E Deputy Minister | 65,637 | 12,063 |
| Ableson D H G | 38,187 | 3,503 |
| Ackerman A A | 38,924 | 12,435 |
| Adams L D | 13,144 | |
| Adams R W | 33,829 | 1,302 |
| Adams S A | 6,098 | |
| Adams S R | 26,628 | 2,156 |
| Adamson D G | 19,130 | |
| Adderley N F | 25,365 | |
| Adolph D K | 26,551 | 1,140 |
| Aiken F E | 19,130 | 66 |
| Aitken B J | 26,914 | 80 |
| Akehurst B C E | 32,634 | 2,902 |
| Alam M K | 30,584 | 2,169 |
| Alberts C | 8,395 | |
| Albertson P D | 31,129 | 4,106 |
| Albinet P A | 599 | |
| Albrecht K J | 28,671 | 1,691 |
| Alcock B F | 26,867 | 2,135 |
| Alde P E B | 27,005 | |
| Aldrich R L | 44,535 | 3,358 |
| Aldridge D | 19,165 | |
| Alexander D | 33,994 | 5,634 |
| Algard J | 24,180 | 1,171 |
| Allen M | 12,965 | 1,580 |
| Allen M L | 19,128 | |
| Allport A A | 26,867 | 1,014 |
| Anderson D C | 1,225 | |
| Anderson J A | 15,992 | |
| Anderson M M | 18,655 | 705 |
| Anderson N G | 18,122 | 237 |
| Anderson W M | 26,867 | 575 |
| Andrews E S | 40,630 | |
| Andrews K I | 26,867 | 588 |
| Andrusak H | 41,532 | 6,915 |
| Anfield R W | 27,205 | |
| Anthony E D | 67,702 | 8,741 |
| Arber J C | 33,829 | 151 |
| Archibald D | 19,130 | |
| Archibald W R | 33,829 | 4,846 |
| Armstrong J L | 26,413 | 2,616 |
| Arnold S R | 22,580 | 2,108 |
| Arthur W R | 25,583 | 1,195 |
| Ashley K I | 27,496 | 3,005 |
| Atchison L M | 18,597 | |
| Atkinson K T | 25,363 | 917 |
| Auld W H | 26,867 | 1,006 |
| Austin K H | 30,584 | 792 |
| Austin W G | 22,568 | |
| Austin-Dorris R G | 2,218 | |
| Axford F N | 24,167 | 1,716 |
| Axford K | 23,114 | |
| Baal G L L | 25,365 | |
| Bachert Y C | 16,849 | |
| Bachman M B | 23,058 | |
| Backmeyer R J | 24,046 | 1,447 |
| Bailey B A | 26,570 | 3,584 |
| Bailey L D | 32,579 | 4,399 |
| Bailey W | 44,996 | 2,326 |
| Baillargeon M K | 42,192 | 3,804 |
| Baker B R | 19,836 | 395 |
| Baker J A R | 36,202 | 885 |
| Baker R | 26,983 | 1,927 |
| Baker R W | 24,890 | 1,155 |
| Balachandran G | 38,567 | 604 |
| Balkwill J A | 34,067 | 403 |
| Ballantyne K D | 25,365 | |
| Bandy P J | 47,205 | 153 |
| Banera N G | 45,126 | 2,571 |
| Bannister M L | 16,269 | |
| Barak L H | 27,623 | 2,010 |
| Barber M A | 4,491 | |
| Barclay R N | 26,058 | 169 |
| Bardal P N | 45,774 | 772 |
| Barker G J | 42,770 | 1,914 |
| Barker R J | 25,365 | |
| Barlow D L | 40,926 | 3,941 |
| Barlow D P | 38,566 | 2,914 |
| Barr B A | 7,837 | |
| Barr L J | 26,921 | 613 |
| Barrand L A | 10,701 | |
| Barrett R C | 26,867 | |
| Bartlett J A | 22,025 | 1,004 |
| Basok N S | 22,839 | 1,236 |
| Bast C | 7,582 | |
| Bates G F | 25,329 | 664 |
| Beatty J M | 25,317 | 1,603 |
| Beauchemin P A | 38,497 | 2,281 |
| Bech P B | 26,565 | 1,971 |
| Becker D | 26,437 | 217 |
| Beets M L | 38,187 | 2,121 |
| Beggs T A | 24,383 | 4,559 |
| Belford D L | 15,793 | 1,804 |
| Bell G J | 25,365 | 2,094 |
| Bell J M | 22,055 | 1,733 |
| Bell S L | 18,344 | |
| Belzer W P A | 32,460 | 60 |
| Bennett C J | 2,076 | |
| Bennett R C | 36,662 | 1,334 |
| Bennett S | 3,168 | |
| Benson W A | 51,903 | 1,285 |
| Bentley L M | 8,915 | |
| Bergen R | 25,547 | 2,915 |
| Berggren V A L | 18,216 | 145 |
| Bergman L A | 45,564 | 1,304 |
| Bernier P J | 18,597 | 148 |
| Bertold S E | 24,293 | |
| Bertoli S D | 23,186 | |
| Besler D P | 24,058 | 299 |
| Bevan B J | 26,867 | 3,151 |
| Beveridge L | 342 | |
| Beyer B | 17,123 | 37 |
| Bhattacharyya K K | 47,562 | 974 |
| Bigelow M N | 18,667 | 620 |
| Billings R R | 28,732 | 449 |
| Billings S J | 21,661 | 613 |
| Billingsley W | 26,464 | 1,544 |
| Bindra K S | 43,914 | 3,257 |
| Birley M J | 579 | |
| Black E A | 28,671 | 890 |
| Blackey C R | 14,359 | |
| Blackstock L | 614 | |
| Blaney S G | 25,365 | 1,739 |
| Blaus D E K | 23,078 | 513 |
| Blecic B | 26,903 | 1,047 |
| Blessin B | 8,427 | 53 |
| Blower D | 33,829 | 2,932 |
| Blyth B | 19,094 | |
| Board B J E | 26,867 | |
| Bolitho M A | 11,095 | 119 |
| Bollans R A | 45,126 | 2,756 |
| Bomford J | 41,243 | 5,382 |
| Bonar R L | 2,546 | |
| Bond D L | 45,023 | 3,246 |
| Bond K W | 6,997 | 541 |
| Bonderoff M D | 25,365 | |
| Bone J N | 28,102 | 3,962 |
| Bonham E W D | 45,098 | 6,017 |
| Boniface C R | 25,365 | |
| Boom J A | 30,584 | 318 |
| Boorman T R | 452 | |
| Bootland M | 21,198 | |
| Bornemann K F | 37,880 | 6,772 |
| Bosa S | 27,370 | 656 |
| Botham J A | 33,114 | 1,358 |
| Botting M | 26,867 | 695 |
| Boudreau R L | 17,372 | |
| Bouvier E H | 10,459 | |
| Bowman D | 25,365 | |
| Boyd B C | 25,365 | |
| Boyer D C | 43,868 | 3,693 |
| Boyes D K | 28,620 | 2,696 |
| Brachat G A | 18,597 | |
| Brady P M | 58,937 | 2,120 |
| Braybrook J T L | 25,365 | 2,358 |
| Brazier D | 7,167 | |
| Brazier H A | 26,134 | |
| Breitkreutz A R | 26,677 | 2,941 |
| Bremner C | 25,605 | 319 |
| Brendan-Barrie J | 2,273 | |
| Brennan P J | 48,477 | 431 |
| Bridge K M | 48,460 | 4,850 |
| Bridge R J | 2,495 | |
| Bridgeman S A | 25,365 | |
| Bridger S | 17,402 | |
| Bridges G | 38,150 | 208 |
| Brietzke D N | 25,365 | |
| Brighton M A | 18,597 | |
| Brillinger P L | 901 | |
| Broadhead G | 27,290 | |
| Broadhurst M R | 19,130 | |
| Broadland K R | 25,583 | 1,427 |
| Brock L A | 9,825 | |
| Brodie L P | 22,144 | |
| Brooks V C | 6,974 | 101 |
| Brown A A | 45,098 | 2,787 |
| Brown C M | 35,869 | 3,562 |
| Brown C P | 26,650 | 1,760 |
| Brown D | 19,130 | 20 |
| Brown D F | 38,226 | 1,818 |
| Brown D J | 28,760 | 2,807 |
| Brown D W | 5,671 | 729 |
| Brown J R | 28,664 | 1,110 |
| Brown K L | 20,934 | |
| Brown L J | 19,130 | 730 |
| Browne D V | 19,041 | 83 |
| Browne H P | 9,768 | 1,112 |
| Browne-Clayton P | 25,708 | 497 |
| Brunham G A | 24,167 | 995 |
| Brunning D | 2,568 | |
| Brunt K R | 26,937 | 279 |
| Bryan J E | 45,107 | 1,964 |
| Bryant A A | 2,729 | |
| Bryce A | 19,111 | |
| Bryden G B W | 45,126 | 378 |
| Brynjolfson S J | 33,829 | |
| Buble G | 38,552 | |
| Buchanan R J | 50,051 | 897 |
| Buck B | 17,573 | |
| Bugslag R J | 36,414 | 8,911 |
| Bull C J | 38,187 | 1,680 |
| Buquet E | 20,542 | |
| Burgess T E | 38,187 | 968 |
| Burke H | 8,732 | 72 |
| Burton J F | 28,177 | 653 |
| Butcher G | 28,671 | 1,587 |
| Butler H T | 4,222 | |
| Butler J M L | 25,365 | |
| Cadieux D G | 12,741 | 186 |
| Caine B D | 47,369 | 3,716 |
| Cairns R | 26,867 | 1,601 |
| Caldwell Y | 3,470 | |
| Calvin D E | 16,603 | 218 |
| Cameron K E J | 18,561 | 92 |
| Cameron R H | 45,126 | 11,237 |
| Cameron R L | 852 | |
| Campbell D W | 27,259 | 2,375 |
| Campbell D W | 25,583 | 1,640 |
| Campbell D W | 25,583 | 215 |
| Campbell L C | 27,206 | 1,537 |
| Campbell P A | 42,947 | 1,124 |
| Campbell S | 15,323 | 344 |
| Cannard L | 30,634 | 1,655 |
| Card J R | 45,126 | 387 |
| Carlow W G F | 28,598 | |
| Carlson G A | 28,162 | 1,113 |
| Carman B W | 30,909 | 28 |
| Carmichael J M | 3,264 | |
| Carmichael N B | 26,711 | 1,137 |
| Carne N M | 18,597 | |
| Carr J A | 26,867 | 531 |
| Carruthers D | 24,237 | 1,637 |
| Carswell L B | 24,167 | 2,238 |
| Cartwright J W | 38,187 | 7,272 |
| Caskey M | 25,613 | 394 |
| Caverhill P A | 33,829 | 854 |
| Caverly A R | 24,167 | 1,409 |
| Cerenzia R E | 25,583 | 1,862 |
| Cessford B W | 23,186 | 536 |
| Chadwick P A | 417 | |
| Chamberlin T W | 38,187 | 5,496 |
| Chambers L M | 2,502 | |
| Chan A Y | 45,126 | 1,711 |
| Chan B M | 32,521 | 1,732 |
| Chan H K | 25,365 | |
| Chan S | 23,016 | |
| Chang G N | 32,803 | 4,005 |
| Chapman B B | 24,466 | 723 |
| Charbonneau A R | 25,349 | 1,353 |
| Cheesman G E | 33,829 | 573 |
| Chess J | 32,292 | 52 |
| Cheung J | 20,423 | |
| Child D R | 25,368 | 720 |
| Child K N | 38,187 | 2,699 |
| Chisholm K J | 45,323 | 1,147 |
| Chislett G R | 38,187 | 2,413 |
| Chong L C L | 10,341 | |
| Chor A K | 31,524 | 337 |
| Chow T | 26,867 | |
| Chuah H H | 45,903 | 1,391 |
| Chudyk W E | 36,389 | 2,019 |
| Churchill B P | 30,102 | 3,027 |
| Churchill J M | 8,513 | |
| Chutter M J | 22,743 | 2,128 |
| Chwojka F R | 26,867 | 3,573 |
| Cibulka W F | 25,583 | 2,620 |
| Clapp B E | 26,649 | 1,923 |
| Clark B J | 26,579 | 1,273 |
| Clark G M F | 30,584 | 425 |
| Clark H G | 24,167 | 46 |
| Clark J P | 45,003 | 4,890 |
| Clark M J R | 38,187 | 1,140 |
| Clarke B | 1,000 | |
| Clarke G T | 30,645 | 1,112 |
| Clayton W E L | 28,671 | 2,095 |
| Clegg F | 38,960 | 1,744 |
| Clement R A | 19,130 | 364 |
| Cloutier C J J | 17,466 | 865 |
| Cocks T R | 33,391 | 270 |
| Cole S | 19,130 | |
| Colebank H | 10,994 | |
| Coligado M C | 33,829 | |
| Collett M | 24,608 | 1,300 |
| Collins B | 2,729 | |
| Collins L | 22,485 | 638 |
| Collins L P | 17,601 | |

## MINISTRY OF ENVIRONMENT—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Colpman S | 23,194 | |
| Colvey R P | 25,583 | 1,489 |
| Colvin M | 25,593 | |
| Congdon L L | 3,382 | |
| Considine M A | 30,293 | 1,246 |
| Cook A J | 26,867 | 143 |
| Cook P E | 18,852 | |
| Cook R A | 20,349 | 436 |
| Cook R J | 27,316 | 746 |
| Coombes D M V | 24,503 | 3,275 |
| Coon L M | 33,833 | 1,958 |
| Cooper A K | 5,299 | |
| Cooper D G | 17,675 | |
| Cooper W M | 6,402 | |
| Corbett J N | 26,118 | 1,253 |
| Corbin-Charman E M | 2,934 | |
| Corner S P | 22,135 | 1,549 |
| Coulson C H | 49,796 | 2,045 |
| Coulter B | 25,365 | |
| Cox B N | 38,187 | 1,061 |
| Cox G F | 45,126 | 6,840 |
| Cox R C | 1,030 | |
| Cox R K | 28,671 | 3,479 |
| Coyle R L | 24,223 | 1,610 |
| Crack D T | 26,277 | 716 |
| Craddock G K | 19,130 | |
| Craig S M | 45,126 | 7,094 |
| Crawley J E | 13,692 | 3,074 |
| Crawley R D | 22,867 | 1,372 |
| Cronin D E | 33,829 | 601 |
| Cross C E | 29,276 | 399 |
| Crossman D J | 23,186 | |
| Crowe N E | 20,035 | 271 |
| Crowley M A | 24,167 | 1,021 |
| Crozier R J | 45,197 | 2,639 |
| Crystal W J | 25,583 | 154 |
| Cunningham D B | 2,444 | |
| Currie L S | 23,016 | 18 |
| Currie M V | 28,325 | 697 |
| Currie N | 26,924 | 1,037 |
| Currie S M | 18,597 | |
| Currier E | 20,108 | |
| Cusworth S M | 34,718 | 2,257 |
| Cuthill R R | 38,236 | |
| Dabrowski R S | 25,339 | 3,021 |
| Daggett A P | 18,278 | |
| Dailey E | 5,020 | |
| Dalby R S G | 29,811 | 3,019 |
| Dalley W C | 32,706 | 3,186 |
| Daloise R E | 26,566 | 2,317 |
| Damant L | 25,317 | |
| Dambergs A A | 25,365 | 1,159 |
| Danby L C | 3,568 | |
| Danks F W | 30,584 | 77 |
| Dardengo S | 17,807 | |
| Darisi M A | 5,421 | |
| Dashwood B A | 1,247 | |
| Dasilva P C | 17,195 | |
| Davidson G W | 15,935 | 2,543 |
| Davidson M G | 9,299 | 86 |
| Davidson P W | 28,019 | 608 |
| Davidson R B | 1,908 | |
| Davie H A | 33,458 | 1,706 |
| Davies G P | 26,867 | |
| Davies L | 27,568 | 2,569 |
| Davies R G | 33,829 | 2,482 |
| Davies R J | 26,867 | 1,065 |
| Davis R L | 38,187 | 1,991 |
| Davison C A D | 18,810 | |
| Dawson E M J | 20,399 | 395 |
| De-Leeuw A D | 30,019 | 3,692 |
| Dellow J M | 19,130 | |
| Demarchi D A | 33,829 | 1,855 |
| Demarchi R A | 38,187 | 4,270 |
| Dembicki P | 7,783 | 250 |
| Demers M | 25,583 | 455 |
| Deninger J H | 19,913 | 1,498 |
| Devereux S C | 25,367 | 2,125 |
| Dew-Jones J E | 47,387 | 4,610 |
| Dick J H | 47,953 | 1,332 |
| Dick M | 18,597 | |
| Dick W F | 27,055 | |
| Diederichs R | 23,569 | 1,004 |
| Dignan T M | 33,114 | |
| Dixon B | 26,407 | 1,951 |
| Dixon P T | 30,584 | |
| Dobson D A | 43,276 | 2,100 |
| Dodd C A | 19,171 | |
| Dodd C J H | 33,829 | 1,317 |
| Dodd J M H | 963 | 58 |
| Dolighan R B | 24,167 | 350 |
| Dolighan R J | 14,708 | 459 |
| Dollinger J O | 32,724 | 652 |
| Don-Paul M | 33,829 | 26 |
| Donkersley J D | 28,671 | |
| Dotzler J | 19,124 | 174 |
| Douglas D A | 45,044 | 1,919 |
| Douglas R A | 25,365 | |
| Douglas R H | 36,768 | 6,185 |
| Doyle D D | 26,937 | 1,154 |
| Doyle P F | 42,191 | 2,502 |
| Doyle T M | 25,365 | |
| Dreher W H | 51,669 | 4,885 |
| Driedger R J | 47,499 | 7,063 |
| Drummond C F | 753 | |
| Dryden D W | 38,187 | 1,974 |
| Dudley T I | 20,026 | 719 |
| Duggan J S | 30,584 | 784 |
| Dunbar D L | 27,439 | 985 |
| Duncan C L | 13,273 | |
| Duncan G J | 5,174 | |
| Duncan J D | 25,365 | |
| Duncan R | 25,365 | 629 |
| Duncan W F A | 5,300 | 21 |
| Dunlop S P | 10,145 | |
| Dunn D M | 8,699 | |
| Dunn M E | 18,597 | |
| Durrell B | 17,992 | |
| Dwyer B | 6,511 | |
| Dwyer D D | 26,498 | 9,781 |
| Dyck D F | 9,712 | 75 |
| Dyck J H | 44,673 | 4,054 |
| Dyck V L | 20,661 | |
| Dyer M E | 33,477 | 2,115 |
| Dyer O N | 21,877 | 724 |
| Dyment E | 2,697 | |
| Eastman D S | 39,680 | 3,488 |
| Eby J V | 51,824 | 2,766 |
| Eckstein N A | 45,097 | 448 |
| Eden D R | 24,529 | 7,384 |
| Edge C G | 25,365 | 941 |
| Edgington B R | 1,807 | |
| Edie A G | 38,944 | 6,743 |
| Edward R B | 26,219 | |
| Edwards C R | 9,738 | 239 |
| Edwards J | 24,238 | |
| Edwards M P | 13,627 | 3,064 |
| Edwards R A | 44,913 | 4,939 |
| Eimer J A | 36,011 | 2,934 |
| Einarson E D | 28,517 | 1,716 |
| Ek R E | 25,034 | 2,384 |
| Elderfield E M | 13,779 | 33 |
| Ell R W | 25,769 | |
| Elliot D W | 24,247 | 173 |
| Elliott J P | 38,788 | 6,074 |
| Ellis C G | 3,998 | |
| Ellis J | 3,494 | |
| Ellis J M R | 3,747 | |
| Ellison D E | 22,864 | 447 |
| Eng T C | 25,365 | |
| English M F | 17,919 | |
| Enquist G L | 25,365 | |
| Epp P | 38,566 | 3,477 |
| Eppler R W | 25,694 | |
| Erickson L J | 33,180 | 1,273 |
| Erman G A | 1,124 | |
| Ernewein B A | 4,660 | |
| Escott R W | 25,049 | 1,363 |
| Esouloff L M | 3,223 | |
| Evans J T | 25,173 | 191 |
| Evans K A | 45,126 | 1,134 |
| Evans S | 22,977 | 354 |
| Facchin A R | 28,671 | 1,298 |
| Fair B D | 18,789 | |
| Fallan L F | 25,365 | |
| Farrell J E | 51,794 | 5,725 |
| Faust H L | 33,114 | 976 |
| Felker C A | 18,762 | 274 |
| Fellman Y I | 46,788 | |
| Fenger M A | 36,057 | 3,510 |
| Ferguson M | 6,722 | |
| Ferguson R H | 59,408 | 6,337 |
| Fernyhough R G | 38,236 | 120 |
| Fickell E R | 3,202 | |
| Field S | 18,970 | |
| Finger U | 43,386 | 1,164 |
| Finlay D R | 31,928 | 4,624 |
| Finnie J O | 43,868 | 1,221 |
| Fish G R | 26,867 | |
| Fish L E | 45,010 | 1,591 |
| Fisher S L | 8,679 | |
| Fleck J L | 26,343 | 995 |
| Fleury S L | 3,503 | |
| Flandra D J | 7,589 | 479 |
| Flandra D J | 4,792 | 108 |
| Follows B | 19,130 | |
| Forbes R D | 28,671 | 3,575 |
| Ford G R | 26,867 | 4,026 |
| Ford I | 25,365 | 53 |
| Forrester-Pearce S | 34,144 | 82 |
| Forty T R | 45,126 | 3,171 |
| Foster A E | 26,969 | |
| Foubister L | 29,452 | 2,577 |
| Fougner D | 18,425 | |
| Foweraker J C | 49,512 | 105 |
| Fowkes W H | 25,849 | 724 |
| Fowler G W | 25,268 | |
| Fox D L L | 22,096 | |
| Fox G R | 24,765 | 1,844 |
| Foxall C L | 19,226 | |
| Fralick J E | 40,429 | 7,444 |
| France S L | 6,500 | |
| Fraser D A | 23,016 | |
| Fraser K J | 25,583 | 777 |
| Fraser T A | 27,962 | 2,973 |
| Fricot G | 27,319 | 1,900 |
| Friesen B E | 18,644 | |
| Friesen P G | 27,176 | |
| Friesen P G | 24,288 | 2,542 |
| Friis L K | 25,583 | 1,595 |
| Frost L K | 19,130 | |
| Fry K | 10,325 | |
| Fuhr B | 27,496 | 3,514 |
| Fujino K K | 25,583 | 1,620 |
| Fuller J D C | 51,053 | 1,689 |
| Fulton F | 12,735 | |
| Fulton J A | 30,584 | 1,457 |
| Gagen H J | 18,225 | |
| Gale D | 24,550 | 621 |
| Gale G A | 24,675 | 900 |
| Gale S A | 8,272 | |
| Galigan K D | 2,706 | |
| Gallagher R | 45,098 | |
| Gallipo I P D | 19,130 | |
| Gann C S | 10,537 | |
| Gardner P A | 12,220 | |
| Garinger L E | 44,437 | 2,935 |
| Garrard S M | 19,130 | |
| Gates B R | 38,187 | 1,938 |
| Gates R | 5,944 | 108 |
| Gaudaur G | 19,795 | 3,995 |
| Gauthier R L D | 29,082 | |
| Gavaghan F | 5,414 | |
| Gerhardi P | 18,597 | |
| Gibbons L K | 11,862 | |
| Gibbs C J N | 21,673 | |
| Gibson N L | 18,348 | |
| Giles L M | 25,583 | |
| Gillett D W | 28,092 | 2,475 |
| Gillette L M | 2,654 | |
| Girard R W | 38,732 | 2,237 |
| Glass J G E | 30,584 | 113 |
| Gloster B L | 18,695 | 126 |
| Glover A E | 25,365 | |
| Goldes S A | | 59 |
| Goldie P L | 7,445 | |
| Goos G | 12,389 | 72 |
| Gordon-Findlay N | 18,571 | |
| Gorse K L | 20,512 | |
| Gorsline K R | 32,859 | 2,664 |
| Gosling G D | 27,206 | 7,815 |
| Gough G R | 45,126 | 863 |
| Gow M C | 35,674 | 78 |
| Gower E H | 25,449 | 1,537 |
| Gower K J | 40,592 | 3,900 |
| Grabowski A J | 25,719 | 1,125 |
| Grace R G | 28,109 | 10,539 |
| Graf D V | 26,495 | 1,051 |
| Graham R R | 23,016 | |
| Grant D J | 25,964 | 2,863 |
| Grassie K F | 4,685 | |
| Graves J | 3,529 | |
| Gray D W | 1,555 | |
| Green T J | 6,995 | 15 |
| Gregg J | 44,915 | 2,963 |
| Greiner D L | 20,794 | 2,312 |
| Griffin F P | 38,566 | 638 |
| Griffith R P | 28,671 | 2,700 |
| Grimm R W | 27,793 | 1,456 |
| Guillon F E | 26,603 | 1,904 |
| Gunoff R E | 17,286 | |
| Gunter S L | 19,038 | |
| Gwilliam J C | 28,876 | 983 |
| Gyorfi K D S | 3,148 | |
| Haboosheh H | 21,566 | |
| Hackett S W L | 17,944 | |
| Haftner S E | 13,050 | 1,581 |
| Hagen C | 4,067 | |
| Hahn R J | 25,878 | 419 |
| Haire D M | 19,629 | |
| Haley P F | 33,829 | 621 |
| Halkett A H | 27,188 | |
| Hall A C | 663 | |
| Hall L D | 23,598 | 457 |
| Hall R A | 4,352 | 787 |
| Hall R E | 20,646 | 55 |
| Hall-Charlton S M | 19,226 | |
| Halladay D R | 52,185 | 4,067 |
| Halme A L | 25,147 | 186 |
| Hals O | 45,126 | 1,899 |
| Halsey T G | 47,871 | 8,517 |

## MINISTRY OF ENVIRONMENT—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Ham N | 17,445 | |
| Hambler I A | 9,298 | |
| Hamilton A N | 26,762 | 2,943 |
| Hamilton D L | 24,765 | 3,249 |
| Hamilton D N | 24,648 | 3,451 |
| Hamilton J R | 28,054 | 966 |
| Hamilton R | 26,546 | 6,670 |
| Hamilton W G | 45,126 | 951 |
| Hammond R J | 35,923 | 4,835 |
| Hampshire B J | 17,797 | |
| Hanley M J | 19,582 | |
| Hannah L E | 29,842 | 1,534 |
| Hansen D J | 9,582 | |
| Hansen E | 2,670 | 393 |
| Hanssen H W | 35,188 | 316 |
| Harcombe A P | 37,849 | 4,135 |
| Harcombe F | 25,615 | 2,972 |
| Harcombe G F | 3,720 | |
| Hardie D G | 6,206 | |
| Hardie E J | 23,186 | |
| Hardy R H | 24,955 | |
| Hare A P | 25,865 | 2,348 |
| Harmsworth L F | 26,498 | 1,180 |
| Harper F E | 38,187 | 3,893 |
| Harper W L | 3,739 | 242 |
| Harris B S | 25,583 | 1,629 |
| Harris G H | 8,267 | |
| Harris G J K | 25,365 | |
| Harrison G I | 13,909 | |
| Harrower W L | 26,647 | 6,344 |
| Hart J G | 26,403 | 5,384 |
| Hartley G | 27,095 | 2,533 |
| Hatlevik S | 26,339 | 1,135 |
| Hatter I W | 22,809 | 6,173 |
| Hatton M | 21,944 | |
| Haughland S P | 994 | |
| Haughton E R | 42,191 | 2,185 |
| Hawes R S | 30,623 | 1,960 |
| Hawker J A | 25,798 | |
| Hawrys H J | 26,553 | |
| Hawthorn R S | 33,829 | 1,494 |
| Hay S E | 28,704 | 1,138 |
| Hayden M A | 24,426 | 7,419 |
| Hayman A A | 47,576 | 510 |
| Hayward D T | 26,059 | 1,618 |
| Hazledine W R | 41,972 | 6,401 |
| Hebden B | 24,167 | 1,952 |
| Hebert D M | 38,187 | 7,320 |
| Hebert L M | 18,706 | 582 |
| Hegen J | 18,881 | |
| Heggie M A | 8,805 | |
| Hehn D R | 53,496 | 6,114 |
| Heinsalu V | 2,508 | |
| Heise D E | 3,762 | 68 |
| Hemphill N L | 12,515 | |
| Henderson H H | 48,460 | 4,815 |
| Hendricks G E | 4,013 | |
| Henriksen K H | 19,130 | |
| Henry C | 4,839 | |
| Henry R J | 44,644 | 343 |
| Hensel L | 10,856 | 251 |
| Heyland J B | 32,421 | 5,158 |
| Hicke A M | 1,239 | |
| Hicks K F | 45,957 | 2,535 |
| Hielscher I D | 24,145 | 144 |
| Hignett V S | 5,245 | |
| Hill F T | 20,933 | |
| Hindley M A | 18,816 | |
| Hives S J | 28,102 | |
| Hlatky R M | 44,859 | 7,237 |
| Hoar R J | 26,900 | 3,094 |
| Hodge W S | 30,584 | 655 |
| Hodges R D | 5,332 | 279 |
| Hodgson C R | 17,998 | |
| Hodgson E A | 11,976 | |
| Hodgson F P | 47,387 | 2,196 |
| Hodgson W | 14,005 | |
| Hofweber J E | 13,744 | |
| Hohnsbehn C E | 13,099 | |
| Hokhold T V | 22,972 | |
| Holden M R | 7,318 | |
| Holder P J | 26,532 | 1,081 |
| Hollingshead A | 48,048 | 1,651 |
| Holman P J | 25,763 | 1,587 |
| Holmes D W | 45,109 | 1,860 |
| Holmes S F | 3,878 | 98 |
| Holms G B | 24,695 | 1,116 |
| Hocton R S | 33,829 | 2,955 |
| Horn T R | 42,191 | 3,351 |
| Horncastle G S | 24,167 | 2,412 |
| Horvath S | 57,299 | 965 |
| Houghton L N | 7,710 | |
| House L A | 19,130 | |
| Houston C J | 32,521 | 1,913 |
| Houston L J | 30,584 | 350 |
| Hovey F W | 2,706 | |
| Howell-Jones G | 39,098 | 691 |
| Howes D E | 37,491 | 1,743 |
| Howie H J | 45,110 | 1,229 |
| Hoyer G A | 24,557 | 6,466 |
| Hubbard L T | 47,223 | 3,788 |
| Hughes R A | 26,867 | |
| Hull P S | 26,867 | |
| Hume J M B | 28,671 | 1,334 |
| Hundal L | 31,308 | 2,201 |
| Hunsberger S J | 25,489 | 2,437 |
| Hunt H M | 53,287 | 3,214 |
| Hunter R A | 9,930 | 1,317 |
| Hunter R M | 31,564 | 2,843 |
| Huot R | 1,327 | |
| Hurn D R | 11,752 | |
| Hutchinson J G | 17,260 | 1,054 |
| Ingalls G A | 9,298 | |
| Ingham L K | 7,589 | |
| Irving C R | 41,266 | |
| Isakson B M | 12,705 | |
| Ismay A M | 20,934 | 249 |
| Jackson J A | 20,133 | 344 |
| Jackson T B | 26,867 | |
| Jacobs K F | 22,743 | 356 |
| James F I | 20,045 | |
| Jameson S E | 25,619 | 759 |
| Jamieson B | 32,507 | 4,625 |
| Jamieson C J | 1,982 | |
| Jantz B A | 23,016 | 988 |
| Janz D W | 36,062 | 2,946 |
| Janz S | 1,467 | |
| Jarman P W | 38,545 | 750 |
| Jarvis G | 19,603 | |
| Jasinski A | 3,398 | |
| Jayarajah C | 45,098 | 761 |
| Jefferies K E | 36,011 | 1,730 |
| Jensen J A | 37,206 | 3,765 |
| Jewula R L | 29,921 | 1,235 |
| Johanson D A | 26,867 | 1,007 |
| Johnson C A | 38,945 | 4,275 |
| Johnson F L | 19,928 | 2,466 |
| Johnson G J | 13,088 | 241 |
| Johnson K L | 12,628 | 860 |
| Johnson W N | 18,580 | |
| Johnston D | 24,289 | 1,317 |
| Johnston D W D | 25,365 | 26 |
| Johnston K C | 26,867 | 379 |
| Johnston L T | 25,583 | 1,132 |
| Johnston R H | 42,397 | 1,673 |
| Johnstone G E | 39,858 | 115 |
| Jolley W R F | 27,898 | 6,977 |
| Jones D L | 35,683 | 2,149 |
| Jones D W | 18,031 | |
| Jones P L | 18,609 | |
| Jones T C | 5,944 | 502 |
| Jones T C | 35,637 | 2,637 |
| Jorgensen K | 16,193 | |
| Jubb R G | 29,565 | 3,691 |
| Jung K Y T | 23,042 | 7,148 |
| Jungen J R | 45,126 | 3,023 |
| Jury D N | 22,743 | 1,332 |
| Jyrkkanen J A | 23,875 | 1,137 |
| Kalnins I L | 49,921 | 1,843 |
| Kalyn D J | 26,867 | 2,091 |
| Kamaretsos J A | 19,577 | |
| Kang G | 27,518 | 1,977 |
| Kangasniemi B | 28,671 | 749 |
| Karup A G | 27,241 | 406 |
| Kastelen W A | 54,474 | 8,859 |
| Katanchik J L | 4,723 | |
| Keding K H H | 25,583 | 636 |
| Keenan C J | 41,264 | 147 |
| Kenk E | 45,097 | 5,107 |
| Kenyon B L | 25,862 | 679 |
| Kershaw S V | 5,846 | |
| Keshvani K A J | 45,957 | 890 |
| Key S | 7,288 | |
| Khare P | 44,288 | 2,570 |
| Kiddie G A | 2,362 | |
| Kielo J W D | 30,738 | 2,854 |
| Kier K C | 22,620 | 653 |
| Kilshaw P S | 19,130 | |
| Kim J | 27,496 | |
| King D G | 38,187 | 1,250 |
| King L M | 23,186 | |
| Kinrade T | 27,584 | 2,001 |
| Kirby C M | 5,186 | |
| Kirby P J | 27,206 | |
| Kirby P J D | 27,468 | 1,157 |
| Kirk S A | 16,522 | |
| Klancar A L | 25,763 | 660 |
| Klassen H | 18,834 | |
| Klaus S M | 11,950 | |
| Klein R J | 3,299 | |
| Klopp W S | 41,635 | 904 |
| Knapik V G | 33,114 | 943 |
| Knight E J | 10,933 | |
| Knight R C | 26,494 | 924 |
| Knowles R C | 25,686 | |
| Knox B J | 18,540 | |
| Kobylnyk R W | 46,865 | 3,976 |
| Kohut A P | 44,161 | 1,419 |
| Kokot B R | 15,111 | |
| Korn C M | 15,607 | |
| Korzenowski J | 19,130 | 668 |
| Kosak V | 17,474 | |
| Kostiuk R R | 23,329 | 580 |
| Kot R J | 33,829 | 109 |
| Kottari S M | 42,191 | 63 |
| Kowall R C | 44,638 | 1,388 |
| Kroeger R W | 4,592 | |
| Krogel D W | 2,934 | 137 |
| Kubotani H | 26,867 | 3,051 |
| Kudrick D | 10,948 | 2,632 |
| Kuemper C G | 17,439 | |
| Kumka D H | 27,237 | 3,591 |
| Kuss R L | 45,010 | 1,473 |
| Kusy W P | 68 | |
| Kuzyk L M | 18,644 | 20 |
| Kvist K E | 26,867 | 71 |
| Kwong J C | 37,849 | 2,782 |
| Lacas B D | 33,777 | 2,503 |
| Lacelle L E H | 36,057 | 4,627 |
| Lai H E | 37,127 | 2,626 |
| Lamb G | 25,365 | 1,067 |
| Lambertsen G K | 38,187 | 4,011 |
| Lamble S J | 25,365 | 282 |
| Land R W | 25,897 | 307 |
| Lane M O | 4,408 | |
| Lane S K | 19,196 | |
| Lang Z | 23,016 | |
| Langford R W | 38,187 | 4,710 |
| Langin H D | 30,778 | 5,887 |
| Lapham K F | 25,365 | |
| Lapierre D L | 19,921 | 81 |
| Larsen L F | 16,073 | 694 |
| Larson D P | 24,413 | 821 |
| Laschuk M | 7,647 | |
| Lasnier R | 23,186 | 70 |
| Latimer S D | 25,583 | 96 |
| Law P D | 11,436 | 449 |
| Lawrence G N L | 38,468 | 975 |
| Lawrence R T | 20,232 | 661 |
| Lawson E M | 45,126 | 4,859 |
| Lay A M | 27,227 | 1,579 |
| Lay D W | 28,457 | 3,991 |
| Lay R J | 25,797 | 2,138 |
| Layfield R R | 26,122 | 589 |
| Le H T | 30,184 | 1,279 |
| Lea E C | 28,671 | 10,119 |
| Lebel C | 1,218 | |
| Leblanc S L | 14,700 | |
| Ledson L J | 25,365 | |
| Lee J W | 23,016 | |
| Lee K K | 12,906 | |
| Lee N J | 19,130 | |
| Lee V | 24,167 | |
| Lee W K | 30,584 | |
| Lee W S | 25,703 | |
| Legebokow L B | 355 | |
| Leggett J W | 38,187 | 2,152 |
| Leinweber L R | 32,022 | 3,039 |
| Leloup R J | 26,867 | 1,013 |
| Lemke B I | 29,600 | 3,924 |
| Lemke L H | 28,876 | 950 |
| Lenfesty W J N | 4,276 | |
| Lessard C E | 18,745 | |
| Lesueur J A H | 25,365 | |
| Letvak D B | 44,695 | 1,416 |
| Leuenberger H D | 26,193 | 2,229 |
| Leuenberger J M | 2,332 | 20 |
| Leung J Y C | 31,058 | 6,187 |
| Leung T B Y | 42,516 | 1,830 |
| Levesque D | 3,532 | |
| Lewis C P | 36,662 | 1,070 |
| Lewis D E | 24,167 | 913 |
| Lewis J M F | 19,130 | 98 |
| Lewis M E | 1,761 | |
| Lewis S M | 18,656 | |
| Lewis T M | 32,132 | 357 |
| Lidster M | 3,197 | |
| Limoges D J | 17,374 | |
| Lincoln R C | 38,187 | 1,470 |
| Lindley E L | 18,157 | |
| Lindsay R A | 28,671 | 2,791 |
| Lirette M | 27,171 | 2,050 |
| Little R T | 26,867 | 1,214 |
| Little R W | 23,065 | 4,320 |
| Lockhart W D | 29,013 | 2,216 |
| Lofroth E | 7,512 | 634 |
| Lomas D | 1,303 | |
| Lomas L A | 30,027 | 131 |
| Loukot V | 2,922 | |
| Lotzer P | 23,343 | 312 |
| Lough M J | 28,253 | 3,179 |

## MINISTRY OF ENVIRONMENT—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Louie R H | 49,873 | 14,189 |
| Louis D | 7,573 | |
| Lovdahl D B | 47,787 | 8,898 |
| Lovelace L | 20,793 | |
| Low D J | 31,201 | 2,065 |
| Low G H | 1,470 | |
| Lozoway K R | 33,829 | 346 |
| Lucas G J | 21,961 | 376 |
| Lucas M | 19,405 | |
| Ludwig B W | 28,671 | 4,385 |
| Lum J B K | 18,635 | |
| Lundie S M | 20,026 | 27 |
| Lush L G | 25,180 | 1,365 |
| Luttmerding H A | 47,117 | 5,473 |
| Lyons J C | 53,511 | 795 |
| Lyons W J | 27,519 | |
| MacDonald A J | 18,630 | |
| MacDonald L J | 18,729 | |
| MacDonald S J | 38,187 | 5,195 |
| MacFayden B E | 34,692 | 8,891 |
| MacGregor W G | 38,187 | 3,753 |
| MacInnes J N | 26,867 | 461 |
| MacKay K R | 51,673 | |
| Mackie R | 1,536 | |
| MacKinnon G H W | 26,326 | 8,489 |
| MacKinnon N | 20,934 | |
| MacLean D B | 27,726 | 2,011 |
| MacLean D H | 31,141 | |
| MacMillan R W | 25,583 | 1,028 |
| MacNutt G M | 22,283 | |
| Madley A W | 25,479 | 1,488 |
| Manki Z A | 33,707 | 902 |
| Mann D H | 20,934 | |
| Manna B B | 45,323 | 1,281 |
| Marks J S | 25,672 | |
| Marsh R D | 33,829 | 4,265 |
| Marshall J R | 58,341 | 84 |
| Marshall R W | 25,936 | 3,638 |
| Marshall S M | 14,083 | 397 |
| Martin A D | 32,521 | 2,306 |
| Martin B D | 23,548 | 917 |
| Martin J D | 28,671 | 1,381 |
| Martin L A | 2,628 | |
| Martin R G | 26,867 | |
| Mason B | 5,551 | 336 |
| Mason J E | 22,270 | 53 |
| Masson G R | 38,467 | 25 |
| Massy A W | 23,746 | 762 |
| Matte L G | 25,365 | |
| Mattfeld H | 814 | |
| Matthews A M G | 20,026 | 62 |
| Matthews J L | 19,130 | |
| Matthews S | 23,598 | 970 |
| Mattison J | 11,704 | |
| Maxnuk M D | 33,829 | 1,340 |
| Maxted J J | 44,288 | 2,013 |
| Maxwell H G | 37,952 | 406 |
| Maxwell R E | 37,849 | 8,883 |
| May A L | 19,502 | |
| Mazar A T | 977 | |
| Mazar J C | 18,704 | |
| McAra R H | 33,114 | 303 |
| McArthur R A | 26,867 | 187 |
| McCallum W R | 25,583 | 794 |
| McCaw D S | 25,581 | 2,590 |
| McCliggott B | 2,190 | |
| McClure K L | 16,574 | |
| McCracken J W | 48,460 | 1,617 |
| McDonald D G | 49,584 | 11,265 |
| McDonald L E | 28,369 | 1,578 |
| McDonald M J F | 24,308 | 879 |
| McDougall I A | 28,671 | 1,959 |
| McFadden L W | 25,365 | |
| McGonigal J B | 33,871 | 3,454 |
| McGovern L A | 19,088 | |
| McGregor I A | 28,671 | 5,126 |
| McGonigle T B | 27,234 | 2,279 |
| McHaffie D S | 31,365 | 675 |
| McHale W | 18,244 | 89 |
| McInnes W A | 25,365 | |
| McIntosh D K | 30,717 | 3,911 |
| McIntosh S | 9,916 | |
| McIntyre R | 30,812 | 2,168 |
| McKay D E J | 20,026 | 121 |
| McKay K A | 2,588 | |
| McKay R F | 11,450 | |
| McKay W H | 25,717 | |
| McKean C J P | 27,496 | 3,102 |
| McKee D I | 14,470 | 470 |
| McKenzie A K | 33,114 | 1,869 |
| McKinley J W | 37,054 | |
| McLaren D A | 26,867 | 787 |
| McLaren J R | 42,191 | 2,707 |
| McLean D M | 25,365 | |
| McLean P J | 17,927 | |
| McLellan J | 1,596 | |
| McLennan K A | 25,655 | 859 |
| McMullen B | 38,030 | 7,150 |
| McNeil R Y | 43,437 | 743 |
| McPhee J S | 21,878 | 1,579 |
| McPherson A A | 42,191 | 3,116 |
| McPherson D L | 19,076 | |
| McQuaker N R | 46,313 | 4,759 |
| Mead D J | 30,583 | 254 |
| Meagher C A | 25,262 | 409 |
| Medlar B W | 31,068 | 1,584 |
| Meier D L | 18,968 | |
| Meiklejohn K F | 20,026 | |
| Merriman J D | 27,223 | 1,886 |
| Merritt S | 13,934 | 135 |
| Metcalf F J | 9,696 | 203 |
| Metz C L | 4,004 | |
| Mears B M | 34,718 | 1,829 |
| Mickel R J | 31,295 | 4,104 |
| Müller M M A | 33,829 | 3,432 |
| Miles R | 2,461 | |
| Millard H R | 45,126 | |
| Miller C | 17,079 | 1,063 |
| Miller D R | 9,676 | 181 |
| Miller D W | 45,126 | 4,283 |
| Miller E L | 20,934 | |
| Miller G E | 20,644 | 599 |
| Miller J | 24,167 | 2,024 |
| Miller T A | 20,522 | |
| Milligan M D | 25,689 | |
| Minckler M J | 2,605 | |
| Minty D J | 25,741 | |
| Mitchell A B | 34,064 | 394 |
| Mitchell G B | 26,867 | 1,942 |
| Mitchell J B | 27,154 | |
| Mitchell J V | 18,639 | 368 |
| Mitchell L W | 24,421 | 1,438 |
| Mitchell S R | 22,273 | 2,939 |
| Mitchell W A | 25,365 | |
| Mitchell-Banks B | 24,551 | 1,024 |
| Moccia M M A | 20,026 | |
| Moffat L M | 25,014 | |
| Molden A A | 19,130 | |
| Molnar L N | 26,213 | 2,471 |
| Molyski C A | 16,776 | |
| Moore B J | 28,344 | 1,222 |
| Moore D F | 26,867 | 2,246 |
| Moore M K | 30,921 | 6,692 |
| Moravcik P | 2,934 | 169 |
| Morberg D | 7,619 | |
| More G D | 26,867 | |
| Morgan C | 20,934 | |
| Morgan W B | 28,671 | 788 |
| Morison N J | 44,288 | 5,078 |
| Morley R L | 36,658 | 5,088 |
| Morrison D C | 38,187 | 2,664 |
| Morrison D Y | 42,191 | 7,656 |
| Morrison L E | 2,523 | |
| Mortier A | 5,660 | |
| Moedell H J | 19,020 | |
| Mottram W E | 26,867 | 2,872 |
| Motz S | 25,788 | |
| Mowbray R W | 2,934 | |
| Mueller E | 18,754 | |
| Muir B | 19,023 | 485 |
| Muir D S | 2,864 | 75 |
| Muir R C | 27,191 | |
| Mulcaster-Law H | 25,014 | |
| Mullett R G | 45,126 | 2,576 |
| Mulligan K E | 6,720 | |
| Mullins E | 1,907 | |
| Munro W T | 38,187 | 4,750 |
| Murphy K F | 33,964 | 91 |
| Murray A S | 61,626 | 4,098 |
| Myers S J | 26,173 | 1,417 |
| Nabavi H | 22,012 | 9 |
| Nagpal N K | 45,670 | 1,299 |
| Naidu M | 19,130 | |
| Narver D W | 40,953 | 4,259 |
| Naumann A | 2,985 | |
| Neale R E | 49,993 | 365 |
| Negraeff J | 43,352 | 4,578 |
| Neilson L | 22,743 | 1,424 |
| Nesbitt-Porter H H | 44,971 | 4,303 |
| Newman R H | 34,700 | 986 |
| Newcombe C P | 33,829 | 2,298 |
| Newman H M | 20,026 | |
| Newroth P R | 44,996 | 2,184 |
| Newstead D C | 25,365 | |
| Ngai J W | 38,566 | 522 |
| Nichols R W | 42,610 | 1,439 |
| Nichol R A | 48,460 | 5,427 |
| Nield E A | 26,867 | 1,646 |
| Nijman R A | 28,671 | 645 |
| Nivison C J | 25,781 | 1,120 |
| Nonis A | 19,130 | 352 |
| Noonan D | 41,494 | 505 |
| Noonan D A | 18,597 | |
| Nordin R N | 38,022 | 2,274 |
| Norris J G | 25,583 | 3,434 |
| O'Brien L M | 18,428 | |
| O'Riordan J | 48,965 | 3,520 |
| O'Sullivan D G | 25,583 | 849 |
| Obedkoff W | 45,011 | 485 |
| Oberg R F | 30,930 | 28 |
| Odenthal W | 25,648 | |
| Odynsky P G | 36,057 | |
| Oldham G E | 44,487 | 2,974 |
| Oliver D J | 24,098 | 521 |
| Oliver G G | 27,496 | 1,369 |
| Olsen Y | 19,991 | |
| Olson H D | 32,779 | 1,961 |
| Ondrack L S | 6,904 | 77 |
| Oosting M J | 30,584 | 1,704 |
| Osmond-Jones E J | 14,995 | 6,553 |
| Ostaficiuk G | 2,861 | |
| Ostoforov J E | 7,532 | 66 |
| Ostrass A | 24,285 | 1,326 |
| Otting S M | 4,728 | 799 |
| Ouellet L | 27,862 | 2,987 |
| Ovie H G | 25,355 | 86 |
| Oxland T H | 54,474 | 8,669 |
| Palmer M A | 33,829 | 564 |
| Palsson D L | 6,478 | |
| Pankratz E T | 1,271 | 62 |
| Parke R A | 28,598 | |
| Parker D | 24,700 | 604 |
| Parkinson E A | 38,187 | 3,670 |
| Parr H A | 18,433 | |
| Parry J L | 18,488 | 319 |
| Parsons D C | 34,325 | 1,912 |
| Pasternak J | 25,365 | 203 |
| Paterson D B | 33,114 | 1,181 |
| Paterson S | 3,583 | |
| Patten B K | 27,592 | 2,782 |
| Patterson B D | 17,287 | |
| Paull B G | 25,946 | 626 |
| Paull G W | 44,379 | 4,518 |
| Pauloski L J | 33,083 | 2,558 |
| Pearson B A | 18,693 | |
| Pearson D | 2,347 | 357 |
| Pearson D F | 36,662 | |
| Pearson G A | 25,663 | 3,693 |
| Peatt A D | 26,552 | 2,241 |
| Peck T C | 25,583 | 1,680 |
| Pederson P A | 5,168 | |
| Pemble D W | 26,565 | 1,014 |
| Pendergast B A | 38,187 | 1,167 |
| Pendray T J | 83 | |
| Pengilly D A | 31,141 | 9,159 |
| Penner R J | 38,082 | 1,343 |
| Pepin C L | 9,312 | |
| Peppin P A | 20,522 | 38 |
| Perkins P L | 20,026 | |
| Peters K G | 25,365 | |
| Peterson D G | 29,356 | 10,607 |
| Petrar B J | 25,583 | 1,556 |
| Petrie R J | 33,114 | 826 |
| Pflug S W | 25,365 | 2,751 |
| Phelps D E | 40,054 | 581 |
| Phillips C J | 25,365 | |
| Pierce D H | 27,103 | 2,296 |
| Pierce M E | 19,354 | 144 |
| Pilger K E | 24,329 | 592 |
| Pilling R G | 25,365 | |
| Pimlott G M | 25,583 | 787 |
| Pinch B H | 1,667 | |
| Pinske L A | 18,096 | 101 |
| Plaxton T | 2,123 | |
| Pobran T T | 23,913 | 1,705 |
| Podzun U O | 30,584 | 4,216 |
| Pohozoff A | 20,110 | 226 |
| Poire M | 19,130 | 88 |
| Pollard R A | 46,562 | 767 |
| Pomajzl V | 38,566 | 432 |
| Pommen L W | 42,191 | 777 |
| Poole G A | 34,458 | |
| Poole W E | 19,130 | |
| Poppe M E | 5,610 | |
| Porteous B C | 26,867 | 229 |
| Poulton E M | 20,934 | |
| Pratt W J | 23,616 | 210 |
| Prezeau D | 19,055 | |
| Price H M | 19,041 | 417 |
| Price L | 1,833 | |
| Pronk M B | 26,867 | |
| Prouse C G | 47,499 | 3,333 |
| Proverbs T B | 29,215 | 1,738 |
| Ptolemy J R L | 23,073 | 1,975 |
| Ptolemy R A | 28,671 | 3,148 |
| Pullman D J | 18,597 | |
| Pals J R | 4,608 | 379 |
| Punnett G L | 26,097 | 4,611 |
| Quackenbush P A | 26,359 | |
| Radloff J B | 28,632 | 53 |
| Rafiq M | 28,671 | 1,970 |

## MINISTRY OF ENVIRONMENT—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Rahn M J | 22,882 | 994 |
| Rajala G E | 24,347 | 7,004 |
| Ralfs G H | 25,814 | 2,532 |
| Ralfs G V | 25,726 | |
| Randall J J | 37,107 | 366 |
| Rande K E | 24,248 | 2,429 |
| Randhawa S K | 17,659 | |
| Raper W G | 27,502 | 278 |
| Rashbrook M L | 19,105 | |
| Rathbone M K | 32,271 | 2,766 |
| Rattee R V | 25,618 | 1,051 |
| Rebalkin C | 11,177 | |
| Rebner G | 11,382 | |
| Redford D | 25,792 | 1,291 |
| Redmond C M | 28,671 | |
| Reed M R | 23,186 | |
| Refeen M | 24,555 | 1,275 |
| Regan L | 44,523 | 162 |
| Reheis M W | 25,583 | 1,942 |
| Reich C D | 26,867 | 942 |
| Reid D S | 29,368 | 1,527 |
| Reid G E | 38,187 | 2,248 |
| Reid R | 38,566 | 1,606 |
| Reid R D | 32,509 | 1,689 |
| Reid R H | 33,114 | |
| Reid R T | 38,966 | 1,185 |
| Reith J G | 28,671 | 91 |
| Reksten D E | 44,347 | 1,167 |
| Rempel M H | 24,673 | 810 |
| Renton J R | 18,781 | 336 |
| Retzer B D | 20,806 | 745 |
| Reynolds P S | 6,955 | |
| Reynolds R W | 25,583 | 893 |
| Reynolds S | 27,567 | 3,260 |
| Rhebergen G F | 28,002 | 2,174 |
| Rhodes G I | 19,130 | |
| Richards J E | 28,671 | 2,251 |
| Richards R P | 45,126 | 1,586 |
| Richdale D H | 24,058 | 496 |
| Richter F M | 25,583 | 1,421 |
| Riechert E | 27,127 | 2,086 |
| Rieck S L | 558 | |
| Riedler H M | 24,521 | 550 |
| Rigler A K | 25,365 | |
| Ringstad N R | 38,187 | 2,964 |
| Rintala D | 15,418 | |
| Rissling J P | 27,478 | 1,177 |
| Ritcey R W | 38,187 | 3,862 |
| Ritchey R M | 24,167 | 1,140 |
| Ritchie D C | 7,382 | 513 |
| Roberts A L | 20,893 | |
| Roberts D W | 46,980 | 4,164 |
| Roberts G H | 27,832 | |
| Roberts M | 5,222 | |
| Roberts T | 48,086 | 3,036 |
| Robertson A R D | 43,805 | 1,683 |
| Robertson B G | 23,335 | 3,392 |
| Robertson C R | 19,130 | |
| Robertson I J M | 45,053 | 10,928 |
| Robertson T H | 18,597 | 2,175 |
| Robinson D J | 63,144 | 1,050 |
| Robinson G W | 27,290 | 1,987 |
| Robson B L | 1,436 | |
| Rocchini R J | 45,774 | 377 |
| Roch M R | 23,392 | 1,583 |
| Rogers R J | 26,352 | 548 |
| Roland W | 28,693 | 2,291 |
| Rose H | 11,293 | |
| Rose M F | 48,406 | 3,175 |
| Roth V J | 30,584 | 1,798 |
| Rothwell J | 12,798 | |
| Round R P D | 48,468 | 721 |
| Rounds L | 18,544 | |
| Rowe D A | 963 | |
| Rowe S J | 21,878 | 1,668 |
| Rowlandson T E | 25,365 | |
| Rudy S | 10,486 | |
| Rushcall L J | 31,438 | 213 |
| Russell B A | 19,145 | |
| Rutherford G C | 25,102 | 1,526 |
| Rutka R | 2,651 | 136 |
| Sage D A | 494 | 113 |
| Salmon L | 17,992 | 225 |
| Salt S | 19,130 | |
| Sami P | 13,485 | |
| Sandberg D K | 35,945 | 1,924 |
| Sandvall T | 24,167 | 53 |
| Sapro M | 2,064 | |
| Sargent W D | 4,352 | |
| Saunders B P | 38,187 | 4,987 |
| Savage P L | 18,644 | |
| Sawayama G T | 44,512 | 2,711 |
| Scheer K | 24,167 | 972 |
| Schendel K A | 10,925 | 5,422 |
| Schenker E M | 19,092 | |
| Schier A M | 20,001 | 976 |
| Schlitt S R | 18,644 | 21 |

| | Salary $ | Travel $ |
|---|---|---|
| Scholten G | 14,863 | 361 |
| Schubert B R | 34,160 | |
| Schultze C G | 24,354 | 1,484 |
| Schurr R C | 45,306 | 366 |
| Scott B W | 415 | |
| Scott-Polson J | 11,762 | |
| Sears D | 8,592 | |
| Sebastian D C | 28,671 | 2,356 |
| Secter J P | 48,913 | 13,301 |
| Sodivy M J | 42,561 | |
| Sedrovic N D | 8,684 | 191 |
| See H | 36,662 | 31 |
| Seidel T | 70 | |
| Seright L | 18,597 | |
| Shaw B A | 330 | |
| Shaw E A | 27,155 | 2,607 |
| Shay S A | 2,915 | 269 |
| Shea G W | 28,753 | |
| Shelley D | 22,144 | |
| Shelton D C | 38,473 | 703 |
| Sheppard R F | 25,583 | 229 |
| Shera W P | 33,829 | 1,767 |
| Shimmin R L | 35,011 | 1,050 |
| Shipley T R | 2,921 | |
| Sidney M H | 24,167 | 1,371 |
| Siemens L A | 28,429 | 3,733 |
| Siemens R M | 27,554 | 3,001 |
| Silcocks F | 18,597 | |
| Silver R S | 39,072 | 4,189 |
| Simnes P C | 23,186 | |
| Simpson D M | 19,353 | |
| Simpson J | 8,842 | 298 |
| Simpson J | 40,056 | |
| Simpson K | 4,057 | |
| Simpson R | 25,101 | |
| Sinclair K | 24,058 | |
| Sinclair Y M | 18,597 | |
| Singh N | 26,867 | 178 |
| Singleton H J | 28,671 | 1,123 |
| Singleton L | 2,641 | |
| Sinnott D | 3,353 | |
| Siver M N | 24,624 | 537 |
| Slaby R A | 17,487 | 1,490 |
| Slaney P A | 38,187 | 5,835 |
| Slater R J | 4,770 | 33 |
| Slavens R D | 28,455 | 1,987 |
| Sloan D M | 3,418 | |
| Smirl R J | 25,745 | 1,133 |
| Smith A L | 19,130 | |
| Smith C A | 19,130 | 330 |
| Smith C L | 2,347 | 320 |
| Smith D G | 26,110 | |
| Smith D R | 28,671 | 599 |
| Smith D V | 32,149 | 1,173 |
| Smith G D | 4,818 | |
| Smith G D | 31,928 | 7,030 |
| Smith G W | 25,583 | 1,649 |
| Smith J C | 34,329 | 4,555 |
| Smith L G | 33,114 | |
| Smith M | 6,053 | |
| Smith R A | 12,945 | 242 |
| Smith R B | 40,370 | 3,828 |
| Smith S E | 38,187 | 2,206 |
| Smith S L | 16,859 | |
| Smith T F | 44,932 | 1,349 |
| Smith T R | 25,689 | 1,409 |
| Smith W A | 12,017 | |
| Smith W C | 23,186 | |
| Smuin D E | 50,341 | |
| Smyth W W K | 42,357 | 2,673 |
| Smythe G A | 25,583 | 2,602 |
| Soellner G G | 32,040 | 842 |
| Solomon E J | 25,070 | |
| Sondheim M W | 41,519 | 3,063 |
| Soneff K W | 38,566 | 1,522 |
| Sonley J A | 18,397 | |
| Soobotin A | 36,294 | 1,942 |
| Soobotin L | 19,646 | |
| Southern J D | 9,287 | |
| Sparrow R A H | 41,124 | 5,582 |
| Spears F S | 15,934 | |
| Spears G G | 39,072 | 3,171 |
| Spencer J G | 43,990 | 71 |
| Spidel A W | 24,193 | |
| Sprague G E | 30,027 | 864 |
| Spring R A | 30,584 | |
| Springman M S | 30,584 | 2,982 |
| Sprout P N | 50,453 | |
| St Gelais J P | 5,299 | |
| St Pierre G | 17,699 | |
| St-Gelais S | 6,910 | |
| Stadig I L | 18,333 | |
| Stadt J A | 33,114 | 2,600 |
| Stalker W J | 25,988 | 476 |
| Stanlake E A | 6,919 | |
| Stanley H M | 9,309 | |
| Stem H | 20,026 | |

| | Salary $ | Travel $ |
|---|---|---|
| Stencel A S | 32,460 | |
| Stent P G | 25,182 | 2,815 |
| Stephen J A | 25,750 | 1,172 |
| Stephens A O | 48,734 | 3,819 |
| Stephenson W J | 31,772 | 1,141 |
| Stern E M | 21,750 | 336 |
| Steuart D B | 25,583 | 1,764 |
| Stevenson D G | 25,583 | 877 |
| Stevenson V A | 17,957 | |
| Steventon J D | 26,828 | 4,954 |
| Stewart A C | 25,583 | 6,977 |
| Stewart C G | 33,123 | |
| Stewart J I | 18,597 | |
| Stewart T D | 24,058 | |
| Stoessel H R | 33,114 | |
| Stone M S | 27,496 | 73 |
| Storey M P | 18,607 | |
| Stott C P E | 26,867 | |
| Stott J A | 3,736 | 553 |
| Stratholt M | 6,800 | |
| Strelioff J C J | 19,148 | |
| Stringer G E | 45,834 | 872 |
| Stringer M J | 24,103 | 542 |
| Strother M | 36,679 | 1,197 |
| Stuart K M | 25,180 | 5,133 |
| Stufano R E | 17,341 | |
| Sturmanis K | 3,309 | |
| Sunde L A | 38,187 | 1,781 |
| Sundquist L N | 26,391 | 1,189 |
| Surgenor M | 17,649 | |
| Sutcliffe W G | 21,546 | 534 |
| Sutherland A M | 38,672 | 15,521 |
| Sutherland I L | 30,584 | |
| Sutherland I R | 23,046 | 2,186 |
| Sutherland J A | 25,365 | 3,143 |
| Sutherland J E | 27,931 | 252 |
| Suzanne J C | 6,090 | 63 |
| Swain L G | 45,091 | 2,553 |
| Swannell G B | 547 | 220 |
| Sweet L F | 13,748 | |
| Swendson M L | 12,550 | |
| Swereda S D | 6,483 | |
| Swiatkiewicz V J | 38,190 | 497 |
| Swift B D | 9,155 | 1,227 |
| Swindell C M | 2,011 | |
| Swingle R B | 52,828 | 2,015 |
| Sylvestre R | 33,829 | |
| Taekema J B | 21,190 | 5,631 |
| Talbot R J | 38,733 | 316 |
| Tam K H J | 24,058 | |
| Tanner D B | 46,356 | 781 |
| Tapp D | 13,177 | |
| Tarle T | 32,283 | 2,372 |
| Tautz A F | 43,032 | 8,314 |
| Taylor B W | 25,836 | 2,149 |
| Taylor G D | 38,187 | 3,284 |
| Taylor K D | 24,167 | |
| Taylor K L | 25,850 | 2,349 |
| Taylor M | 19,130 | |
| Taylor W W | 25,365 | |
| Teasdale A R | 26,867 | 2,474 |
| Telfer H B | 19,130 | |
| Teskey J | 25,609 | 839 |
| Tessier D | 7,528 | |
| Tetreau R E | 24,923 | 2,303 |
| Thatcher D J | 26,538 | 2,206 |
| Thiel R H | 33,869 | 2,398 |
| Thogersen A | 18,259 | |
| Thomas M D | 914 | |
| Thomas R C | 45,030 | 5,523 |
| Thompson D R | 30,518 | 1,945 |
| Thompson R L | 28,113 | 42 |
| Thomson B | 28,671 | 1,132 |
| Thomson M E | 20,829 | |
| Thorn E | 25,365 | |
| Thornton C E | 9,267 | |
| Thornton E | 25,365 | 547 |
| Thornton J P | 28,671 | 48 |
| Thorp G N | 26,280 | 762 |
| Thorshaug B | 26,060 | 5,751 |
| Tillapaugh D L | 25,583 | 2,605 |
| Tin T U | 45,126 | 1,112 |
| Tipper G K | 28,671 | 4,051 |
| Todd N L | 23,041 | 2,184 |
| Tominac M A | 19,130 | |
| Tompa F S | 38,187 | 3,997 |
| Tompson A R | 25,365 | |
| Toop C L | 11,851 | |
| Topham R C | 24,379 | 1,631 |
| Tordoff L E | 1,736 | |
| Townsend L | 20,566 | |
| Townsend M K | 11,797 | |
| Townson R | 26,128 | 2,084 |
| Tradewell E H | 33,829 | 1,204 |
| Travers B J | 18,597 | |
| Travers G D | 13,441 | |
| Travers O R | 44,433 | 1,028 |

## MINISTRY OF ENVIRONMENT—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Tredger C D | 28,671 | 2,447 |
| Triggs L L | 12,503 | |
| Trolitsch G J | 19,535 | 759 |
| Trudel R | 3,423 | |
| Truelson R L | 25,696 | 2,751 |
| Truscott J A | 5,643 | 2,738 |
| Tsang T | 24,167 | |
| Tsumura K | 25,583 | 3,292 |
| Turcotte M L D | 25,739 | |
| Turnbull W G | 25,832 | 750 |
| Turner B | 33,158 | 951 |
| Turner D V | 38,952 | 2,105 |
| Turner W B | 25,396 | |
| Twaddle C | 7,302 | 1,384 |
| Twamley D A | 836 | |
| Tyers J | 4,689 | |
| Tyler W J G | 25,546 | 1,000 |
| Underwood M J | 19,267 | |
| Usher J B | 25,583 | 623 |
| Ustik A | 25,365 | 2,139 |
| Uyeyama H K | 23,016 | |
| Van Aggelen G | 26,937 | 41 |
| Van Bruggen W | 20,598 | 3,945 |
| Van Drimmelen B | 38,944 | 7,655 |
| Van Dyk M | 13,582 | 346 |
| Van Eyk N | 19,130 | |
| Van Haastregt J C | 24,167 | |
| Van Hove J | 24,167 | 1,892 |
| Van-Barneveld J W | 44,288 | 2,625 |
| Vance B F | 42,191 | 5,022 |
| Vander Putten M R | 17,402 | 153 |
| Vanderhoek L J | 24,527 | 647 |
| Vanderwolf C C | 29,229 | |
| Vantine L B | 27,206 | 596 |
| Varty J D | 25,882 | 703 |
| Vatamaniuck M W | 27,186 | 860 |
| Vaugeois M F | 12,663 | |
| Velisek I | 41,248 | 1,164 |
| Vermette A W | 6,650 | |
| Villa R M | 7,917 | |
| Vincent S F | 19,042 | |
| Vincent T | 4,636 | |
| Visentin P | 25,668 | 1,282 |
| Vogt H J | 45,126 | 2,729 |
| Vold T | 51,859 | 3,528 |
| Von Schuckmann S | 26,693 | 6,349 |
| Vonwittgenstein K | 26,473 | 1,584 |
| Voth B B | 26,139 | 966 |
| Voth S A | 18,684 | 96 |
| Waberski G B A | 33,114 | |
| Wadden R L | 30,227 | 719 |
| Waddington L | 17,038 | |
| Wagner B J | 16,704 | |
| Wagner G C | 16,772 | |
| Wakelam G K | 26,867 | 305 |
| Walker D A | 45,126 | 561 |
| Walker D J | 16,853 | |
| Walker G | 6,555 | |
| Walker J H C | 48,770 | 5,347 |
| Walker M D | 34,484 | 7,113 |
| Walker P D | 18,253 | |
| Walker R A | 25,365 | 53 |
| Walker R J | 30,027 | 7,518 |
| Wallis C H | 31,844 | 399 |
| Wallis M A | 29,099 | 835 |
| Wallis M P | 26,867 | |
| Walmsley K M | 18,475 | 244 |
| Walters L S | 20,645 | |
| Walton D G | 27,650 | 551 |
| Walton G R | 18,383 | |
| Ward B R | 28,671 | 3,300 |
| Ward J E H | 29,495 | 1,232 |
| Ward L W | 26,641 | 1,171 |
| Ward S C | 28,547 | 9,453 |
| Wardale R T | 25,713 | |
| Wardell M C | 25,365 | 35 |
| Warden G | 28,102 | |
| Waring S R | 195 | |
| Warkentin W J | 25,583 | 492 |
| Warner I O | 9,298 | |
| Warnock E | 52,377 | 14,425 |
| Warren M W | 6,942 | |
| Warrington P D | 38,187 | 1,933 |
| Waterfield C | 15,738 | |
| Watkins M S | 32,149 | 1,655 |
| Watson D J | 17,642 | |
| Watson W M B | 963 | |
| Watts G S | 25,583 | 1,023 |
| Watts J D | 47,570 | 46 |
| Wayne M | 12,052 | |
| Webber J W | 45,804 | 320 |
| Webber R C J | 50,607 | |
| Webber T | 27,336 | 2,686 |
| Weberg L | 4,834 | |
| Webster B L | 25,778 | 4,746 |
| Wei M | 28,729 | 7,131 |
| Weigel C A | 18,919 | |
| Weinberger E J | 18,597 | |
| Weir C A L | 19,019 | |
| Weir G R D V | 27,073 | |
| Weiss E | 38,566 | 935 |
| Weldon W H | 47,108 | 958 |
| Wells D T | 27,131 | |
| Wells L | 24,058 | 1,645 |
| Wells R F | 481 | |
| Wells R S | 25,642 | |
| West D L | 24,385 | 346 |
| West G | 452 | |
| West G A | 18,887 | |
| West M G | 26,867 | |
| Wester J | 51,824 | 2,739 |
| Weston J W | 1,601 | |
| Westover W T | 31,201 | 969 |
| Wetter R D | 45,126 | 5,415 |
| Whately M R | 40,922 | 6,842 |
| White B A | 19,924 | 997 |
| White D A | 33,114 | |
| White W D | 26,867 | 703 |
| Whiticar D | 29,651 | 602 |
| Whittingham M E | 4,897 | 64 |
| Whyte J A | 26,867 | 8,234 |
| Wiens J H | 44,288 | 4,780 |
| Wiens S C | 2,461 | |
| Wightman J C | 26,519 | 1,913 |
| Wigmore J R | 39,434 | 1,416 |
| Wilde P A | 24,611 | 700 |
| Wilders D J | 25,583 | 582 |
| Wilkes B D | 45,957 | 4,548 |
| Wilkin N L | 24,612 | 1,142 |
| Wilkinson G A | 43,129 | 63 |
| Wilkinson P | 22,787 | 1,558 |
| Wilkinson T D | 25,583 | 1,311 |
| Willett S V H | 44,179 | 8,566 |
| Williams A C | 30,714 | 3,153 |
| Williams C C | 25,097 | 1,466 |
| Williams C H | 18,585 | |
| Williams G D | 24,093 | 228 |
| Williams R G | 33,158 | 6,171 |
| Williams R J | 42,355 | 3,218 |
| Williamson D R | 25,583 | 333 |
| Williamson L | 23,217 | 887 |
| Wilson D | 26,635 | 1,098 |
| Wilson I B G | 30,610 | 1,009 |
| Wilson J | 1,372 | |
| Wilson K W | 45,126 | 1,288 |
| Wilson R G | 53,005 | 7,925 |
| Wingfield J E | 19,147 | |
| Winter W F A | 25,365 | 166 |
| Withler I L | 44,535 | 7,915 |
| Wittneben U | 38,566 | 2,355 |
| Wodtke F A | 30,837 | 6 |
| Wolfe G L | 28,671 | 961 |
| Wolferstan W H | 30,446 | 2,287 |
| Wolff K | 24,167 | 748 |
| Wolterson A J | 26,087 | 695 |
| Wong H Y | 46,153 | 5,652 |
| Wong J C | 25,126 | 254 |
| Wong K | 26,761 | 445 |
| Wong K L | 23,016 | |
| Wong L | 23,016 | |
| Wong P P M | 33,829 | 430 |
| Wood B R | 42,191 | 2,138 |
| Wood T J | 47,499 | 4,676 |
| Woodbine S B | 23,287 | |
| Woods B V | 25,365 | |
| Woods G | 18,579 | 622 |
| Woods G P | 32,521 | 4,841 |
| Woods P J | 45,061 | 4,545 |
| Woods R B | 22,398 | 1,579 |
| Workman D C | 26,978 | 779 |
| Wormald G R | 27,199 | |
| Worobets W A | 44,989 | 2,761 |
| Wright D G | 211 | |
| Wright E | 19,130 | 74 |
| Wright J H C | 11,816 | 641 |
| Wright P K | 30,545 | 844 |
| Wright R | 24,626 | 997 |
| Wyman R R | 33,829 | |
| Wyngaards W J | 33,119 | 3,851 |
| Yaworski B A | 22,783 | 2,096 |
| Yeats B D | 24,427 | |
| Yee J | 2,881 | |
| Yee L | 23,016 | |
| Youds J | 26,937 | 1,159 |
| Young G P L | 1,618 | |
| Young I | 2,963 | 95 |
| Young J A | 25,583 | 2,136 |
| Young P E | 9,022 | |
| Zackodnik A D | 47,499 | 4,707 |
| Zaluski M A | 9,299 | |
| Zimmerman P | 5,299 | |
| Zirnhelt N A | 26,867 | 1,849 |
| Zubel M Z | 40,757 | 981 |
| Zubick M J | 19,164 | 580 |
| Field crew expenses | | 161,712 |
| Recoveries for union leave | (15,068) | |
| Other unallocated | 34 | |
| Transfers | (47,260) | (222,345) |
| Totals | 40,973,667 | 2,094,834 |

## MINISTRY OF FINANCE

| | Salary $ | Travel $ |
|---|---|---|
| Curtis Hon H A Minister | 31,283 | 20,341 |
| Emerson D L Deputy Minister | 69,242 | 19,230 |
| Bell L I Deputy Minister | 30,537 | 1,531 |
| Abbott, L M | 31,711 | 970 |
| Acton R | 25,850 | 93 |
| Adam G | 25,268 | |
| Adams C L | 20,191 | |
| Adams P J | 56,398 | 797 |
| Adams S | 3,885 | |
| Adams S A | 85 | |
| Adams T F | 17,716 | |
| Ahola V C | 19,771 | |
| Ailport M P | 18,597 | |
| Ainsworth D G | 20,078 | |
| Aldrich M L | 2,235 | |
| Alexander S C | 18,597 | |
| Alford C D | 2,169 | |
| Allen D E | 54,540 | 11,388 |
| Allum M A | 16,513 | |
| Anctil B L | 16,713 | |
| Anderson A H | 42,313 | 3,790 |
| Anderson C E | 3,723 | |
| Anderson D R | 18,830 | |
| Anderson M M | 19,130 | |
| Anderson P | 18,980 | 101 |
| Anderson W R | 41,112 | 1,404 |
| Anderson W W | 12,741 | |
| Angl S K | 19,055 | |
| Anhoit D M | 31,890 | 724 |
| Anton J | 14,011 | 661 |
| Aquino F D | 31,141 | |
| Archer S E | 10,652 | |
| Armit D | 18,905 | |
| Armstrong D | 18,439 | |
| Arnoldi M P | 27,712 | |
| Arola F S | 31,457 | 640 |
| Ashton T M | 6,711 | 192 |
| Aspden C | 18,372 | |
| Atkins D | 2,235 | |
| Atkinson M | 31,141 | 7,418 |
| Atterton R A | 20,363 | 734 |
| Attfield R S | 28,102 | 334 |
| Attwell H J | 7,570 | 118 |
| Aubrey W J | 31,096 | 875 |
| Aune V | 19,130 | 158 |
| Aussenegg T | 28,102 | |
| Austin J | 27,686 | 479 |
| Averkieff E E | 20,934 | |
| Bachert C A | 20,822 | |
| Back G A | 32,217 | 323 |
| Bacon A | 19,130 | |
| Bahuaud A M | 3,963 | 1,025 |
| Baich P | 8,320 | |
| Bailey A | 19,066 | |
| Bailey D L | 12,250 | |
| Bailey D S | 19,135 | |
| Bailey E G | 17,639 | |
| Bailey M | 17,939 | |
| Bainbridge J | 23,258 | 789 |
| Baird C G | 30,027 | |
| Baker G R | 21,490 | |
| Bale P A | 19,083 | |
| Ball B J | 18,597 | |
| Ballen M C | 31,865 | 2,068 |
| Bamford E A | 17,374 | |
| Baptiste I | 19,184 | |
| Bara J | 4,646 | |
| Barber J L | 5,119 | |
| Barman C C | 37,481 | |
| Barnard A J | 42,941 | 787 |
| Barrington-Boam D | 19,130 | |
| Barron S | 18,003 | |
| Barton J | 8,887 | |
| Bartsch D E | 9,875 | |
| Bater D S L | 3,661 | |
| Battisson E M | 20,026 | |
| Battisson P A | 41,908 | 3,594 |
| Battiston R A | 30,928 | |
| Bavis L S | 18,726 | |
| Bayley E J | 5,888 | |
| Bays K I | 1,141 | |
| Beach D C | 19,167 | |
| Beattie J A | 25,801 | |
| Beaulieu N B | 21,135 | |
| Beaumont A E | 3,821 | |
| Beckett A C | 43,554 | 1,640 |
| Bedwell M M | 19,101 | |
| Beech D | 20,895 | |
| Beeds K R | 28,102 | 3,170 |
| Bell W H | 51,113 | 603 |
| Bellavance G | 18,442 | |
| Bencze D S | 28,102 | 5,182 |
| Bender R E | 36,371 | 999 |
| Benham W P | 18,036 | |
| Bennett M | 26,513 | |
| Benson R G | 10,735 | |
| Bentley R | 30,569 | 841 |
| Bepple D M | 21,150 | 53 |
| Berry C S | 26,478 | 660 |
| Berube P | 16,995 | |
| Betts C J | 27,614 | |
| Bex T J | 18,009 | |
| Bhalla B | 17,430 | |
| Bie F S | 3,578 | |
| Binder-Taylor S | 25,850 | 116 |
| Birch I W | 47,579 | 6,613 |
| Birnie C | 19,569 | |
| Birnie V N J | 14,785 | |
| Bishop D | 33,068 | 5,089 |
| Bishop L J | 20,934 | |
| Bishop V D | 22,016 | |
| Bishop W J | 25,850 | 492 |
| Blaauw E T | 35,681 | 500 |
| Blackler N P | 17,107 | |
| Blackwood A J | 9,661 | |
| Blaine L C L | 19,130 | |
| Blakeman F | 20,006 | |
| Blasetti F | 10,993 | |
| Blatchford D R | 32,111 | 503 |
| Blatchford J K | 21,546 | 5,849 |
| Blazkow P | 36,105 | |
| Blewett J | 17,107 | |
| Blue V J | 21,916 | 4,306 |
| Blundell M M | 22,665 | |
| Bobiak C J | 19,130 | |
| Bodard J | 31,146 | 1,599 |
| Bogdan K G | 25,194 | |
| Bohlmann E G W | 28,617 | 2,752 |
| Boldt S | 15,965 | |
| Bollerup B | 31,141 | 403 |
| Bolton D B | 35,923 | 258 |
| Boomer J E | 19,130 | |
| Boone P A | 24,964 | |
| Boothroyd J R | 25,801 | |
| Borradaile L J | 28,102 | |
| Bouchard S | 9,940 | |
| Bourdeau L J | 18,597 | |
| Bourgeois A S | 20,026 | |
| Braden J | 18,621 | |
| Bradford J A | 4,450 | |
| Bradshaw J W | 31,141 | 8,238 |
| Brady K | 17,232 | |
| Bramley R M | 17,992 | |
| Bray P D | 33,708 | 1,233 |
| Brereton M K | 19,346 | |
| Brethour I R | 21,743 | 409 |
| Brodie G L | 34,402 | 1,212 |
| Broemeling A M | 18,856 | 128 |
| Broomhall J | 15,003 | |
| Brouwers A | 31,141 | 1,241 |
| Brown C L | 18,411 | |
| Brown C V | 19,146 | |
| Brown J A | 18,836 | 5,562 |
| Brown K A | 16,892 | |
| Brown M P | 19,130 | 1,278 |
| Brown P | 33,708 | 7,396 |
| Brown P A | 34,963 | |
| Bruce F B | 20,934 | |
| Brunwald R J | 25,850 | 142 |
| Bryan J | 31,141 | 561 |
| Bryce C R | 34,955 | 543 |
| Brydges D | 22,118 | 1,241 |
| Buckna M A | 34,255 | 800 |
| Buerge B A | 18,425 | 220 |
| Bugg D E | 24,983 | |
| Bujdoso M | 16,358 | |
| Bull D R | 19,028 | 125 |
| Bull E C | 6,373 | |
| Bull V E | 7,521 | |
| Burbank D J | 18,972 | |
| Bureyko T L | 17,369 | |
| Burias P | 19,491 | 516 |
| Burnell D J | 4,209 | |
| Burnell J M | 21,303 | |
| Burton W W A | 14,856 | |
| Burton-Stewart L | | 93 |
| Buss P | 20,157 | |
| Butler J M | 48,580 | 1,328 |
| Butler P E | 27,275 | 246 |
| Cadwallader C R | 25,147 | 127 |
| Cain L G | 36,114 | |
| Cale B O | 4,223 | |
| Caley R J | 7,127 | |
| Cameron M N | 18,294 | |
| Cameron P L | 638 | |
| Cameron W P | 19,210 | |
| Campbell J G | 30,948 | 723 |
| Campbell K J | 10,584 | |
| Campbell R | 41,166 | 2,009 |
| Campbell W L | 31,070 | 317 |
| Card P | 1,774 | |
| Carlson N E | 23,186 | 463 |
| Carmichael F R | 35,176 | 413 |
| Carr H M | 20,934 | |
| Carr J A L | 24,849 | |
| Carver A B | 51,114 | 1,332 |
| Cawley S M J | 23,763 | 1,476 |
| Chadwick P A | 20,522 | |
| Champion D J | 22,069 | |
| Champlin W C | 15,771 | 1,087 |
| Chan C | 19,144 | |
| Chan J | 19,146 | |
| Chan J | 18,538 | |
| Chaperon R T | 17,289 | |
| Chapman E N | 19,148 | |
| Chapman K M | 31,141 | |
| Chapman K N | 20,035 | |
| Charlesworth A F | 20,823 | |
| Chartier R C | 18,287 | |
| Cheperdak D W | 24,646 | |
| Chin D K | 17,675 | 1,028 |
| Choi P | 30,027 | 963 |
| Chow H | 30,027 | 4,395 |
| Chrabaszcz R E | 19,777 | |
| Christensen L | 18,468 | |
| Christie W C | 28,975 | 906 |
| Chu N | 7,347 | |
| Chuang C M | 19,148 | |
| Chubak E G | 35,745 | 8,433 |
| Churchill M F | 57,341 | 1,264 |
| Clark C D | 10,951 | 216 |
| Clark L D | 15,909 | |
| Clark L E | 19,153 | |
| Clark L J | 18,597 | |
| Clark N R | 49,369 | 1,398 |
| Clark R A | 34,556 | 30 |
| Clarke A L | 18,670 | |
| Clarke L M | 25,268 | |
| Clayton C | 17,675 | |
| Cleophas M | 19,130 | |
| Clews S G | 30,340 | 130 |
| Cliffe R B | 31,141 | 177 |
| Clifford M | 18,048 | |
| Clyne D A | 3,231 | |
| Colford D E | 8,619 | |
| Collier P | 20,934 | 55 |
| Collins R D | 8,059 | |
| Colwell C | 22,006 | |
| Combs O E | 20,026 | |
| Comper M E | 21,325 | 616 |
| Cone J H | 31,141 | 3,301 |
| Connors J R | 20,942 | 57 |
| Cooper H | 3,252 | |
| Corbeil K | 5,335 | |
| Corbeil R C | 53,220 | 4,298 |
| Corby J T | 18,945 | |
| Cosby M A | 19,250 | |
| Costin F W | 36,105 | |
| Cote C J | 18,717 | |
| Couldwell L F | 19,352 | 362 |
| Coupe R M | 19,076 | 1,035 |
| Cox R E | 39,005 | 1,340 |
| Cox S F | 25,487 | |
| Cracknell S P | 22,869 | |
| Craven L V | 18,287 | |
| Crawley V J | 5,663 | |
| Creighton C C | 35,436 | 215 |
| Critchley P M R | 8,233 | |
| Critchlow O M | 25,147 | 145 |
| Crittenden A C | 19,052 | 212 |
| Crocker P | 19,121 | |
| Crompton P J | 45,878 | 1,394 |
| Crothall S A | 28,102 | 2,415 |
| Crowe S G | 19,130 | |
| Crowther M G | 45,983 | 3,520 |
| Cundall G F | 20,934 | 1,375 |
| Currie L L | 48,123 | 726 |
| Curry W L | 17,628 | |
| Cuthbert B S | 31,149 | |
| Cuzner F W | 33,598 | 661 |
| Dahl M A | 15,651 | |
| Dale J | 6,916 | |
| Dale S H | 5,414 | |
| Dallamore E L | 21,512 | |
| Daniele R M | 19,580 | 160 |
| Daniels G W | 18,456 | |
| Dar J | 19,875 | 138 |
| Darychuk R | 18,552 | |
| Daubner M L | 11,634 | |
| Davidson S J | 31,141 | 5,935 |
| Davies F M | 18,695 | 516 |
| Davis S | 16,401 | 35 |
| Dawes J F | 28,102 | 108 |
| Day D W | 20,934 | |
| De Faye R C | 18,154 | 255 |
| De Geest K | 4,570 | |
| Deacon-Rogers L | 19,885 | 5,159 |
| Dean B A | 19,113 | 487 |
| Dean W A | 29,537 | 460 |

## MINISTRY OF FINANCE—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Decosse S S | 21,591 | 118 |
| Dejong P | 18,809 | |
| Dekker L | 8,885 | |
| Denby J A | 7,054 | |
| Derry S A | 17,759 | |
| Devine E | 12,326 | |
| Dewell A | 21,546 | 7,574 |
| Dewsbury R B | 25,801 | |
| Dhillon A | 12,983 | |
| Dick A E | 16,255 | |
| Dickson D L | 4,850 | |
| Dion L A | 19,320 | |
| Dobell L | 18,575 | |
| Dobsin J | 3,598 | |
| Docherty J | 32,298 | 204 |
| Domke M | 4,006 | |
| Doucette K L | 6,234 | |
| Dougan B M | 20,943 | 182 |
| Douglas C L | 19,112 | |
| Downs B K | 20,502 | |
| Doyle E E | 14,699 | |
| Dragan G J | 32,460 | 320 |
| Drake N | 27,290 | 1,765 |
| Drew E | 17,374 | |
| Drew P | 3,821 | |
| Duffy M D | 20,026 | |
| Duits S | 17,675 | |
| Duncan B C E | 47,016 | 1,232 |
| Dunham H A | 23,186 | |
| Dunn A | 17,675 | |
| Dunn L | 3,408 | |
| Dunsmuir J E | 39,112 | 222 |
| Duprey R R | 30,027 | 466 |
| Duruisseau S A | 18,868 | |
| Dwyer E C | 3,605 | |
| Dzioba S O | 22,517 | 1,392 |
| Earl H L | 23,422 | |
| Eastwood A | 55,678 | 2,562 |
| Eaton B | 34,319 | 244 |
| Eddy D E | 2,183 | |
| Effa R W | 30,569 | |
| Egeland D A | 30,903 | 477 |
| Ehrman L E | 5,241 | |
| Eisenhuth S L | 19,130 | |
| Elgert A P | 12,047 | |
| Elkuf L L | 17,264 | |
| Ellis M E | 19,153 | |
| Ellis R L | 31,141 | |
| Emerson D L | 5,113 | 364 |
| Eng G | 18,099 | |
| Enns G | 3,683 | |
| Erb T E | 6,863 | |
| Erickson S | 5,987 | |
| Ethier G M R | 20,934 | |
| Evans A | 19,246 | |
| Evans D T | 48,784 | |
| Evans W E | 43,708 | 995 |
| Evensen P S | 18,818 | |
| Fairclough E | 18,325 | |
| Falk D E | 19,139 | |
| Farquhar R M | 25,268 | |
| Farrington E G | 18,543 | |
| Fayle T | 25,439 | |
| Ferguson H G | 74,663 | 18,520 |
| Ferguson M A | 23,186 | |
| Fernandez J M | 19,152 | |
| Fettig K | 18,287 | |
| Field D C | 19,220 | |
| Finamore R | 31,141 | 5,502 |
| Finch L E | 2,202 | |
| Finnigan L D | 41,417 | 1,484 |
| Firbank J A | 33,708 | 6,414 |
| Fisher J R | 6,005 | 642 |
| Fisher S R | 26,722 | |
| Fitch D E | 17,664 | |
| Flavelle L | 13,051 | 860 |
| Fluskey L | 17,622 | |
| Fong L | 18,176 | |
| Foong L | 19,143 | |
| Forbes D G | 19,477 | |
| Forbes D L | 2,215 | |
| Ford D A | 39,605 | |
| Ford K A | 11,055 | |
| Ford V | 577 | |
| Forest I B | 5,095 | 2,461 |
| Forman I K | 31,141 | 1,854 |
| Forrester M J | 20,026 | |
| Forrester W W | 31,331 | 1,395 |
| Fossum S L | 11,583 | |
| Foster J K | 27,628 | 1,394 |
| Foster L T | 47,150 | 351 |
| Franks D A | 17,675 | 133 |
| Fraser J M | 1,025 | 340 |
| Fraser R | 28,102 | 205 |
| Fraser S L | 17,641 | |
| Frenette L J | 18,588 | |
| Frey J R | 37,991 | 2,382 |
| Frolic G E | 28,102 | 46 |
| Froud M | 16,735 | |
| Fuhr G | 22,670 | 754 |
| Fukushima E | 20,934 | 8,077 |
| Fullerton D A | 4,108 | |
| Gale S | 6,215 | |
| Galego C S | 19,130 | |
| Galitzine K A | 18,078 | 130 |
| Gallagher R L | 18,562 | |
| Gander L | 19,798 | |
| Gardner I P | 32,103 | 3,146 |
| Gardner K | 3,668 | |
| Gardner P A | 4,692 | |
| Garner D A | 5,005 | |
| Gascho B J | 18,450 | |
| Gear L L | 4,303 | |
| Gee W | 29,039 | 3,230 |
| Genest W L | 17,374 | |
| George D | 17,976 | |
| Ghory M G | 18,421 | |
| Gibbs G R | 22,059 | 4,614 |
| Gignac L G | 52,634 | 103 |
| Gilbert D E | 30,932 | 128 |
| Gilker E R | 19,516 | 123 |
| Gillard A | 7,457 | 230 |
| Gillard S E | 23,790 | 682 |
| Gillespie A J | 28,377 | 1,026 |
| Gillevet J F | 48,477 | 110 |
| Gilmore B L | 13,793 | |
| Girard M I | 20,617 | |
| Godin J A | 33,708 | 4,937 |
| Gold S | 18,744 | |
| Goode A | 1,403 | |
| Goodridge E | 4,395 | |
| Gordon B M | 13,702 | |
| Goulet T G | 28,210 | 13,489 |
| Graham H K | 23,194 | |
| Graham H S | 18,062 | |
| Graham K | 25,268 | |
| Grant R F | 25,268 | 584 |
| Granton B P | 36,105 | 122 |
| Grealy K | 19,748 | |
| Greatrix L A | 1,318 | |
| Green J | 19,492 | |
| Green T K | 26,970 | |
| Greenall T M | 29,039 | 1,298 |
| Greene E J | 46,539 | 2,310 |
| Gregg L M | 30,474 | 1,438 |
| Gribling D | 19,304 | 216 |
| Griffin C M | 16,309 | |
| Grigg J R | 3,701 | |
| Grills M M | 19,153 | |
| Gruber N | 23,287 | |
| Gubbels E C | 10,413 | |
| Guilbault A B | 25,350 | |
| Gulliver J T | 26,366 | |
| Gunnarsen D E | 22,977 | |
| Gunther L D | 21,539 | |
| Guthrie J A | 32,067 | 5,563 |
| Hack B J | 5,960 | |
| Hadley K E | 20,934 | |
| Halkett P | 58,341 | 9,558 |
| Hall C T | 27,145 | 1,300 |
| Hall J H | 7,493 | 51 |
| Hall M J | 18,239 | |
| Hall R E | 37,352 | 226 |
| Hamill D | 19,139 | |
| Hamilton C | 17,129 | |
| Hamilton C J | 5,621 | |
| Hammett A K | 19,186 | |
| Hammond C | 17,983 | |
| Hammond G | 28,870 | 128 |
| Hammond G | 6,896 | |
| Hamp J | 13,905 | |
| Hancock J P | 17,236 | |
| Handley R W J | 23,029 | |
| Handy L | 14,833 | |
| Hanna M G | 28,102 | |
| Hannah G K | 35,515 | 2,804 |
| Hansen B W | 39,597 | 395 |
| Hanshaw J D | 6,904 | 160 |
| Hardcastle J M | 6,555 | 140 |
| Harkness H L | 17,403 | 1,044 |
| Harmati T L | 18,436 | |
| Harper F M | 20,202 | |
| Harpham E J | 21,338 | |
| Harris K N | 12,986 | |
| Hart M A | 8,639 | 357 |
| Hartwell M C | 31,141 | 2,872 |
| Haskins S A | 18,308 | |
| Hasselaar A C | 7,382 | |
| Hatch G W | 15,464 | |
| Hatcher M T | 19,155 | |
| Hatt K | 17,374 | |
| Hay J D | 31,284 | 835 |
| Hayes P C | 4,904 | |
| Hayhurst J S | 28,102 | 737 |
| Hayter C L | 18,597 | |
| Hayward D A | 19,997 | |
| Hayward J | 7,248 | 7,663 |
| Heap G W | 36,105 | |
| Hellrud D M P | 17,587 | |
| Hemeon D | 9,951 | |
| Henault S M | 21,383 | |
| Henderson D M | 48,477 | 523 |
| Henderson E G | 20,934 | |
| Henery E | 17,374 | |
| Henn B L | 19,130 | |
| Hepburn F G | 58,288 | 1,421 |
| Hepburn W M | 19,130 | |
| Heroux C A | 20,934 | 5,737 |
| Heslop C G | 22,568 | 103 |
| Hewis G E | 18,644 | 43 |
| Hill D W G | 31,141 | 6,106 |
| Hindley J D | 7,113 | |
| Ho D Y N | 36,105 | 964 |
| Hoag C A | 15,348 | |
| Hobart R J | 46,366 | 1,172 |
| Hoem J H | 39,670 | 879 |
| Hogan B A | 33 | |
| Hole B J | 20,607 | 262 |
| Hollins L | 18,597 | |
| Holmes C L | 20,723 | 8,136 |
| Holmstrom J E | 22,050 | |
| Holt C M | 2,705 | 92 |
| Hoopfer H A | 17,675 | |
| Hopkins J W | 37,526 | 174 |
| Hopkins N P | 28,102 | 3,087 |
| Horn S | 15,565 | |
| Horner A R | 51,108 | 405 |
| Hornett K E | 19,201 | |
| Horniak J | 25,460 | 1,974 |
| Hoshal P A | 3,759 | |
| Houghton S S | 1,948 | |
| Howe A | 18,597 | 361 |
| Howe M D | 4,450 | |
| Hoy A I | 20,040 | 419 |
| Hudson F D | 8,554 | 6000 |
| Huffman J B | 31,141 | 1,189 |
| Hughes D M | 20,934 | |
| Hughes G | 13,850 | |
| Huizinga S M | 7,020 | |
| Hunter I | 18,627 | |
| Hunter J G | 25,801 | 665 |
| Hunter L | 1,930 | |
| Hunter N M | 2,509 | |
| Hunter R L | 51,247 | 32 |
| Hurst T R | 19,055 | |
| Husband S M | 20,934 | |
| Huska P J | 8,798 | |
| Hutchings C S | 60,208 | 1,738 |
| Hyndman D M | 61,599 | 4,094 |
| Hyson B I | 18,860 | |
| Irwin L | 20,934 | |
| Iverson M E | 18,463 | |
| Jabs L M | 2,970 | |
| Jamal Z | 26,870 | 157 |
| James J | 31,923 | 2,482 |
| Jang L | 6,578 | |
| Jaques W D | 29,292 | 360 |
| Jaskela R H | 41,845 | |
| Jecks D P | 21,154 | 470 |
| John S F A | 3,758 | |
| Johnson B R | 18,584 | 68 |
| Johnson G D | 25,268 | 586 |
| Johnston J B | 34,725 | 411 |
| Johnston R W | 40,800 | 37 |
| Johnstone D S | 29,047 | |
| Johnstone E J | 37,318 | 468 |
| Johnstone L M | 22,527 | |
| Jones H F S | 27,289 | 146 |
| Jones J | 12,190 | |
| Jones K W | 27,920 | 114 |
| Jones S M V | 19,780 | 170 |
| Jones W | 18,179 | 538 |
| Jongbloed C W | 40,405 | 2,977 |
| Jourdain K D | 23,029 | |
| Joy A K | 8,496 | |
| Jury D | 19,130 | |
| Kaliszewski S M | 19,642 | 368 |
| Kallasmaa D P | 13,549 | |
| Kalmakoff P | 20,268 | 5,861 |
| Kane B | 17,342 | |
| Kavanagh M E | 21,405 | 2,209 |
| Kay D J | 21,243 | |
| Kayler K | 30,569 | 5,387 |
| Keil R L | 4,713 | 389 |
| Kelly K W | 30,345 | 390 |
| Kennedy C J | 17,374 | |
| Kerckhove M | 23,186 | 580 |
| Kernaghan B E | 37,698 | 1,135 |
| Ketcham W H | 36,639 | 547 |
| Kettle J L | 18,597 | |
| Key S | 5,858 | |

## MINISTRY OF FINANCE—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Khouri L M | 17,012 | |
| King A G | 18,960 | |
| King D L | 17,683 | |
| King R | 17,374 | |
| Kingsfield B C | 491 | |
| Kingston R C N | 9,248 | |
| Kinneard J E | 3,758 | |
| Kirk C S | 45,886 | 7,424 |
| Kirkaldy A D | 29,944 | 505 |
| Kitson S | 18,432 | |
| Kivisild A | 30,027 | |
| Klassen F J | 51,247 | 2,872 |
| Klear D | 22,711 | 258 |
| Knight D C | 20,883 | |
| Knock J R | 303 | |
| Knowles J R | 23,004 | |
| Kong L C | 36,105 | 37 |
| Koskimaki D | 39,514 | 531 |
| Koyl G R | 4,209 | |
| Koyl M C | 27,316 | 199 |
| Kozina J | 33,794 | |
| Krcic S | 21,079 | |
| Krego L M | 8,121 | |
| Krenbrink B L | 18,561 | 214 |
| Krischanowsky N P | 45,073 | 128 |
| Krowchuk R D | 50,716 | 237 |
| Krueger R F | 20,681 | |
| Kufner C A | 3,554 | |
| Kula J | 40,249 | 219 |
| Kum L | 19,130 | |
| Kumar M | 19,089 | |
| Kushner D | 18,588 | |
| Kuziw C L | 4,998 | |
| Lacheur D | 10,109 | |
| Laforest C | 22,006 | |
| Laforest M J | 20,934 | |
| Laidler T P | 21,964 | |
| Lam L N | 20,094 | |
| Lamb R A | 12,173 | |
| Lambe B | 2,073 | 115 |
| Lambeth J A | 36,305 | |
| Lane J A | 30,591 | 6,963 |
| Lane M H | 28,647 | |
| Langevin G L | 6,005 | 151 |
| Langstaff D Y | 18,916 | |
| Lanki H J | 31,141 | 1,351 |
| Lapierre J A | 22,202 | 282 |
| Lapierre M | 19,130 | |
| Lapointe A M | 34,804 | 650 |
| Lapsley W | 5,716 | 4,877 |
| Lauckner E V | 28,137 | |
| Laursen S M | 16,676 | |
| Lavallee L D | 23,186 | |
| Law M K | 19,389 | |
| Law P J | 21,245 | |
| Lawless D C | 32,923 | 2,755 |
| Lawlor S L | 11,268 | |
| Lawrence A | 5,997 | |
| Lawson D | 19,112 | |
| Lawson D M | 19,033 | |
| Lawson R D | 20,934 | |
| Lay M | 20,026 | |
| Lean L P | 38,285 | 1,582 |
| Leduchowski S M | 18,597 | |
| Lee C | 18,242 | |
| Lee D J | 19,139 | |
| Lee L | 10,032 | 130 |
| Lee P W J | 31,004 | 745 |
| Lee V F L | 10,493 | |
| Leenders M H | 51,273 | 238 |
| Legge E H | 9,871 | |
| Leith M D | 5,341 | |
| Lemley B L | 5,973 | 331 |
| Lemmen C | 19,689 | |
| Lenz M M | 19,130 | |
| Leonard F H | 48,473 | 1,673 |
| Lepage S | 7,312 | 728 |
| Leslie D L | 7,371 | |
| Letham D J | 23,029 | |
| Leung K | 18,769 | |
| Leung K C | 19,138 | 176 |
| Levens E W | 34,231 | 821 |
| Leverington J B | 39,005 | 525 |
| Levesque M J | 18,030 | |
| Lien E L | 57,929 | 2,970 |
| Lightbody J C | 19,066 | |
| Lightbody J L | 9,524 | |
| Lightbody K M | 62,876 | 1,931 |
| Lilley J L | 18,881 | |
| Lim T W | 28,663 | 1,018 |
| Lind A H | 30,027 | 4,705 |
| Lindsey G D | 34,310 | |
| Linge S J | 15,937 | |
| Lister J R | 36,105 | |
| Listug E J | 20,934 | |
| Little J D | 36,105 | 123 |
| Little M L | 19,024 | |
| Littler K E | 49,366 | 589 |
| Lockhart J M | 22,641 | |
| Lofthouse M | 31,103 | 416 |
| Lofting D H | 25,850 | 69 |
| Lomas E W | 25,563 | 322 |
| Lomas T | 17,545 | 96 |
| Long D | 5,717 | |
| Longdo C W | 23,029 | |
| Longman D | 33,068 | 1,218 |
| Longman J H | 32,257 | 203 |
| Loo C | 9,864 | |
| Loo S C | 19,324 | |
| Lord K | 3,064 | |
| Lorette M M | 19,482 | |
| Love M | 11,512 | |
| Lovsin R J | 20,934 | |
| Lowe B E | 19,982 | |
| Ludlow C H | 17,992 | |
| Lummin S P | 39,222 | |
| Lundell F R | 30,027 | 805 |
| Lundquist M S M | 28,102 | |
| Lusk B J | 20,631 | 1,430 |
| Luttmer P J | 37,818 | 801 |
| Lyle E H | 19,138 | 65 |
| Mabon R K | 25,014 | |
| MacDonald G | 31,141 | 1,396 |
| MacDonald J | 9,828 | 942 |
| MacKay L C | 19,986 | |
| MacKay L L | 10,832 | 421 |
| MacKenzie B G | 35,895 | 819 |
| MacKenzie J D | 20,026 | 8,128 |
| MacKenzie R | 31,141 | |
| MacLean S J | 17,107 | |
| MacLennan C M | 22,420 | 201 |
| MacLeod A D | 41,901 | 139 |
| MacLeod S | 2,534 | |
| MacMath D S | 36,005 | 101 |
| Maedel H L | 19,337 | |
| Magee J E | 18,402 | |
| Magnuson T M | 866 | |
| Mah J | 30,569 | 5,352 |
| Mahoney J F | 36,671 | 1,110 |
| Majkowski E | 30,569 | 688 |
| Mapara Z H | 27,976 | 5,109 |
| Marley W A | 28,102 | 859 |
| Marling L V | 20,920 | |
| Marshall W L | 32,919 | 545 |
| Marson D B | 66,539 | 3,297 |
| Martin D L | 26,051 | 3,946 |
| Martin J E | 2,523 | |
| Martin J L | 20,765 | |
| Martin K M | 35,820 | |
| Mason C | 2,010 | |
| Massy J A | 17,251 | |
| Mast I B | 6,951 | 1,584 |
| Matsuo S | 35,917 | 722 |
| May D L | 12,395 | 62 |
| May R | 23,767 | 368 |
| Maynard V A | 2,465 | |
| Mayrhofer D R | 19,130 | |
| McAuley P | 18,130 | |
| McBride M | 22,372 | 155 |
| McCallum L J | 4,140 | |
| McCallum P M | 19,130 | |
| McCarthy J | 8,902 | 1,133 |
| McCauley W D | 36,036 | 664 |
| McClelland R | 7,548 | |
| McClure R W | 30,027 | 1,574 |
| McCormick C J | 18,953 | |
| McCracken M L | 23,029 | |
| McDiarmid E J | 20,780 | 525 |
| McDonald D L | 16,292 | 240 |
| McDonald H | 30,653 | |
| McDonald R G | 28,102 | 69 |
| McFarlan C E A | 19,130 | |
| McGlade P J | 19,138 | |
| McGowan V G | 1,134 | |
| McGregor D L | 20,157 | |
| McIlveen J J | 31,287 | 615 |
| McInnis E K | 19,130 | |
| McIntosh D A | 7,084 | |
| McIntosh D L | 26,563 | |
| McKeown T D | 5,514 | |
| McKinnon T P | 44,875 | 213 |
| McKivett B E | 3,523 | |
| McLagan J R | 28,102 | 137 |
| McLean C | 20,301 | |
| McLean S J | 14,783 | |
| McMahon L | 19,346 | |
| McMillan D G | 39,834 | 2,276 |
| McMillan L A | 25,801 | 1,074 |
| McMillan R | 28,102 | 1,578 |
| McMillan S | 18,267 | |
| McNabb L A | 37,628 | 2,182 |
| McNeil B R | 19,130 | |
| McNulty D C | 26,551 | 3,869 |
| McParlon E R | 38,605 | 1,715 |
| McPhee C | 5,076 | |
| Mead E L | 18,889 | |
| Meagher P | 23,936 | 33 |
| Melnick G L | 23,027 | |
| Meloche S L | 23,735 | |
| Melville K | 12,351 | |
| Melvin C M | 20,792 | |
| Merkley S E | 18,374 | |
| Meroniuk A | 31,141 | 1,158 |
| Merwin M I D | 20,723 | 248 |
| Message B | 4,332 | |
| Messenger J S | 11,125 | |
| Messent A F | 28,053 | 486 |
| Messent R A | 54,607 | 749 |
| Michaluk E A | 6,514 | |
| Michielin P | 18,909 | |
| Miers J F | 33,751 | |
| Miles R D | 4,458 | |
| Millard A | 17,569 | |
| Miller D V | 5,865 | |
| Miller F G | 23,465 | |
| Miller P G | 3,000 | |
| Milligan D J | 21,212 | |
| Mills G G | 1,125 | |
| Milne M L | 18,597 | |
| Milton A W | 44,432 | 346 |
| Milton H F | 22,831 | 338 |
| Milton L | 10,452 | |
| Minifie S W | 48,500 | 1,840 |
| Minkley J H | 41,513 | 1,313 |
| Mitchell C | 3,694 | |
| Mitchell W D | 57,941 | 1,689 |
| Mix B B | 34,315 | 1,151 |
| Moffatt M A | 20,450 | |
| Mogensen N | 44,244 | 317 |
| Moller E | 20,934 | |
| Monaghan T J | 8,375 | 3,789 |
| Montgomery Y | 17,574 | |
| Montie P E | 19,130 | |
| Moody R | 33,708 | 395 |
| Mooney S M | 17,152 | |
| Moorby R J | 3,477 | |
| Moore D M | 18,655 | |
| Moore R B | 6,177 | 101 |
| Moore V J | 18,895 | |
| Moreshead J A | 41,339 | 520 |
| Morgan I S | 9,241 | |
| Morgan J E | 17,105 | |
| Morman S D | 21,003 | |
| Morrey S A | 19,130 | 101 |
| Morrison G | 4,395 | |
| Morrison W F | 30,569 | 292 |
| Mortenson G | 3,766 | |
| Moseley G | 24,677 | |
| Mossop J A | 22,103 | |
| Motschilnig A K | 4,458 | |
| Mueller E | 417 | 541 |
| Mufford J | 31,196 | 788 |
| Mundell W G | 39,485 | 758 |
| Munro A J | 20,951 | |
| Munro E L | 56,731 | 2,704 |
| Munro M | 9,513 | |
| Murphy M F | 23,186 | |
| Murray G M | 7,755 | |
| Murray L M | 9,144 | |
| Musfelt V G | 18,501 | |
| Myers S C | 14,795 | |
| Nadasen C | 18,597 | |
| Navey J A | 20,268 | |
| Nelson A G | 36,706 | |
| Nelson D | 36,105 | |
| Nelson D A | 30,030 | 4,056 |
| Nelson N A | 47,254 | 727 |
| Netter-Hodge D R | 28,102 | 784 |
| Netzel I M | 23,599 | |
| Newburg W C | 18,312 | |
| Newman W H | 34,403 | 318 |
| Ng N F Y | 18,186 | |
| Nicholas E | 17,067 | |
| Nicholson R J | 2,242 | 105 |
| Nickel C | 31,141 | 3,576 |
| Noa D | 15,101 | |
| Noakes C | 18,287 | |
| Nontell G | 18,667 | |
| Nordquist J E | 17,655 | |
| Norman P | 23,789 | 874 |
| O'Neil C M | 9,714 | |
| O'Reilly S S | 19,130 | |
| O'Toole M L | 18,287 | |
| Obedniak G | 4,458 | |
| Ofner J V | 19,130 | |
| Oliver S C | 922 | |
| Olsen M B R | 19,147 | |
| Olson J W | 39,418 | 1,881 |
| Olynick L K | 15,258 | |
| Onions D J | 23,029 | 76 |
| Ormerod M J | 896 | |

## MINISTRY OF FINANCE—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Orton A C | 32,650 | 794 |
| Osborne W W | 7,258 | |
| Osselton W F | 31,141 | 82 |
| Ostashek T | 6,724 | 253 |
| Otting S M | 7,464 | 1,958 |
| Owens J | 32,119 | 808 |
| Ozard D M | 19,130 | |
| Page M | 4,450 | |
| Panting R C | 19,130 | |
| Parker B M | 3,916 | |
| Parker J | 18,458 | |
| Parker T W | 15,669 | |
| Parkes E D | 19,153 | |
| Parkes N I | 20,961 | |
| Parratt E | 20,934 | |
| Parsons D A | 16,478 | |
| Passmore V I | 19,145 | |
| Paterson D H | 28,579 | 663 |
| Paterson G A | 32,460 | |
| Paterson J L | 25,218 | |
| Patey K S | 25,268 | |
| Paul M | 18,234 | |
| Paulsen G D | 28,623 | 363 |
| Payne G C | 53,060 | 2,350 |
| Pazur E A | 2,931 | |
| Pearce D G | 47,603 | 2,539 |
| Peeke-Vout R A | 9,662 | |
| Pengelly E R | 31,141 | 408 |
| Penner K R | 18,906 | |
| Penner R K | 31,141 | 382 |
| Pennie B D M | 8,320 | |
| Perkins L | 14,370 | |
| Perquette M J | 19,130 | |
| Perret N F | 2,670 | |
| Perrin D J | 33,461 | 92 |
| Perry K J | 25,632 | |
| Perwal S | 19,130 | |
| Peters M A | 11,358 | |
| Peters W G | 28,102 | 251 |
| Peterson C A | 18,966 | 445 |
| Peterson S | 19,130 | |
| Petrie M A | 47,953 | |
| Petrie P D | 5,457 | |
| Petrini A E | 20,616 | |
| Phillips J S | 42,485 | 2,085 |
| Phillips R C | 31,141 | 4,341 |
| Philpott D C | 30,027 | 4,598 |
| Pickering A | 45,809 | 1,816 |
| Pickering K A | 27,290 | 690 |
| Piercey J | 18,597 | |
| Pike S J | 28,229 | |
| Pinch B H | 10,437 | |
| Pistell L A | 29,910 | |
| Plant A | 15,623 | |
| Plaxton C A | 20,934 | |
| Pocha C L | 17,689 | |
| Podgorenko V A | 11,069 | |
| Poitras P | 19,122 | |
| Pomerleau R | 24,201 | 425 |
| Poohachoff W | 42,606 | 1,530 |
| Pope W C | 18,552 | |
| Popham G R | 17,232 | 1,229 |
| Porohowskyj H | 20,522 | 5,956 |
| Porter D E | 25,014 | |
| Porter E J | 20,404 | |
| Porter V R | 18,604 | 27 |
| Potoma F S | 27,697 | 897 |
| Powell A K | 9,881 | |
| Powell J A | 24,255 | |
| Power C G | 33,708 | 3,625 |
| Presseau P M | 20,934 | |
| Pretty M J | 28,099 | 31 |
| Pritchard R | 18,513 | 861 |
| Prouten W L | 28,102 | 991 |
| Prowse K M | 57,171 | 330 |
| Pruner J | 33,708 | 4,774 |
| Pruss J | 4,401 | |
| Pylypa H J | 23,937 | |
| Quan L | 18,597 | |
| Quan L J | 18,561 | 306 |
| Quast J M | 23,936 | |
| Quin L M | 19,145 | |
| Quissy E R | 21,091 | |
| Raby S | 23,029 | |
| Rae L C | 25,976 | 229 |
| Rai J | 20,026 | |
| Ramsay C J | 19,130 | |
| Ramsay D | 8,300 | |
| Rankin M J | 20,934 | |
| Ranson H R | 32,697 | 261 |
| Rasmussen E B | 10,521 | |
| Ratkai I S | 31,141 | 2,924 |
| Ravenhill D | 19,141 | |
| Ray H V | 32,460 | |
| Rebner A E | 5,521 | |
| Redfern J P | 25,801 | 313 |
| Reed G | 18,604 | |
| Reichert M D | 9,299 | |
| Reid B J | 19,599 | 72 |
| Reid D C | 29,489 | |
| Reimer G A | 22,517 | 3,523 |
| Remedios I A | 36,618 | 1,306 |
| Renton D J | 31,149 | |
| Reynolds R A | 19,143 | |
| Ribic P | 17,351 | |
| Rice J C R | 37,357 | 2,237 |
| Richard G A | 25,268 | 1,246 |
| Richardson A M | 19,130 | |
| Richardson S A | 5,650 | |
| Richdale G H | 23,172 | |
| Richdale L M | 3,932 | |
| Richdale S M | 20,934 | |
| Rilkoff N A | 18,597 | |
| Roberts D G B | 38,939 | 2,623 |
| Roberts P H E | 36,103 | 2,368 |
| Robertson S M | 20,026 | |
| Robinson A M | 34,349 | 258 |
| Robinson B M | 3,997 | |
| Robinson C J | 19,080 | |
| Robinson J E | 21,906 | |
| Robinson M | 20,934 | 130 |
| Robson L J | 28,581 | |
| Rockel R E | 29,064 | 2,074 |
| Rogers B L | 16,749 | |
| Rogers E M | 19,130 | |
| Rogers G | 25,268 | 651 |
| Rogers G E | 19,302 | |
| Romero D L | 479 | |
| Roodbol J G | 17,334 | |
| Rorstrom C J | 25,801 | 3,128 |
| Rose R | 20,934 | |
| Ross H E | 2,178 | |
| Rowlands M | 17,672 | |
| Royer-Collard J | 20,026 | |
| Ruggles R H | 41,098 | 279 |
| Rusheleau P G | 27,514 | 1,100 |
| Russell R J | 32,460 | 64 |
| Rutherford H J | 17,171 | |
| Rygh P R F | 29,086 | 90 |
| Sadler P M | 22,580 | |
| Sager G | 1,111 | |
| Sails M B | 19,937 | |
| Salem M I | 31,141 | 988 |
| Sam K | 33,708 | 887 |
| Samosinski J | 28,658 | 3,177 |
| Sampson B | 36,013 | 574 |
| Sandell D J | 58,280 | 1,293 |
| Sanders P L | 19,164 | |
| Sanderson K | 11,722 | |
| Sandhu H S | 20,177 | 544 |
| Sands L D | 34,910 | |
| Sanford B S | 10,420 | |
| Sanghera P | 20,361 | |
| Sarginson L D | 20,934 | |
| Sartisohn W G | 31,141 | 836 |
| Sawatzky S | 18,973 | 384 |
| Sawoniak J I | 33,708 | 805 |
| Saxby D | 4,818 | |
| Saxby K D | 37,420 | 1,620 |
| Sayle K A | 18,104 | |
| Saywell S D | 19,133 | |
| Scales J J | 6,410 | |
| Schlitt D E | 5,664 | |
| Schlogl C R | 26,551 | 108 |
| Schuler G M | 1,873 | |
| Schulz N G | 44,619 | 2,621 |
| Schwengler S A | 345 | |
| Scott C A | 17,675 | 142 |
| Scribner F C | 33,708 | 4,870 |
| Scudder F J | 30,027 | 519 |
| Sekyer E M | 19,130 | |
| Seminowich D M | 5,414 | |
| Serson J T | 26,145 | 97 |
| Settle T | 4,680 | |
| Setton A | 34,754 | 897 |
| Seymour I D | 18,819 | |
| Shaw B | 7,300 | |
| Shaw S A | 19,311 | |
| Shenkenfelder R | 20,934 | |
| Shepherd N | 23,029 | |
| Sheridan R C | 34,972 | 376 |
| Sherlock C L | 28,102 | 1,518 |
| Sherwood A D | 36,591 | 1,980 |
| Shields P | 24,937 | 667 |
| Shillingford G E | 28,189 | 2,630 |
| Short L D | 24,421 | 124 |
| Sibley B R | 48,460 | 786 |
| Siddiqi S M | 36,113 | 3,626 |
| Sidhu D | 18,879 | 300 |
| Siedlaczek R | 27,717 | 4,694 |
| Siefken L J | 15,771 | |
| Simon D J | 33,708 | |
| Simundic B J | 31,141 | 3,714 |
| Sinclaire L M | 17,576 | |
| Sketchley D G | 29,483 | 300 |
| Skinner L Y | 11,552 | |
| Slemko J T | 7,416 | |
| Sloan M P | 43,163 | 808 |
| Smart D L | 18,597 | |
| Smillie G T | 27,557 | |
| Smith A | 12,180 | |
| Smith C T | 19,153 | 125 |
| Smith G L | 31,141 | 5,250 |
| Smith G V | 28,102 | |
| Smith P A | 18,854 | |
| Smith P A H | 34,810 | |
| Smith R G | 7,689 | 250 |
| Smith S A | 6,986 | |
| Smith S L | 10,533 | |
| Smith V J | 16,256 | 531 |
| Smits T M | 15,694 | |
| Smoljanovic H A | 20,943 | |
| Smyth E D | 18,585 | |
| Snare A | 24,488 | |
| Snell D | 7,100 | |
| So M | 19,148 | |
| Soini B J F | 31,135 | 917 |
| Somani S H | 30,569 | 913 |
| Somner D G | 25,268 | |
| Spalding J | 21,906 | 300 |
| Sparrow C M A | 32,460 | |
| Spaven L | 19,272 | 299 |
| Squier S | 21,642 | 2,542 |
| Squire D L | 9,125 | |
| St Pierre L | 22,529 | |
| St-Gelais S | 12,637 | |
| Starchuck K R | 36,938 | 3,691 |
| Stark P A | 41,805 | 808 |
| Stauber J | 18,892 | |
| Stearn J | 9,225 | |
| Stebbing M A A | 20,723 | |
| Stebner I A | 33,708 | 3,180 |
| Stedmon G J | 42,005 | 2,849 |
| Steele B J | 18,907 | 210 |
| Steele R A | 19,429 | 398 |
| Stein E L | 10,338 | |
| Steinle D R | 34,158 | 1,586 |
| Stelck R J | 24,242 | |
| Stephen S M | 7,442 | |
| Stephenson H J | 28,102 | |
| Stephenson H W | 30,027 | 1,617 |
| Stevenson J P | 15,773 | |
| Stewart E | 18,161 | |
| Stewart K | 25,117 | 1,542 |
| Stoberg L J | 19,130 | |
| Stockdale O | 20,026 | |
| Stokes B J | 1,901 | |
| Stones L M | 29,738 | 124 |
| Strickland M C | 19,130 | |
| Strong M B | 20,026 | |
| Strzelecki A T | 19,130 | |
| Stusek G E | 27,686 | 895 |
| Summerell H | 15,022 | |
| Sumner T E | 42,218 | 1,938 |
| Sutherland D A | 7,230 | 890 |
| Sutherland L | 24,550 | 1,387 |
| Sutherland L A | 18,757 | |
| Sutherland M M | 17,991 | |
| Swan G B | 28,464 | 13,004 |
| Swanson R J | 30,569 | 3,830 |
| Swift G J | 29,597 | 3,885 |
| Swindell C M | 4,408 | 376 |
| Symons M A | 4,844 | |
| Tahir S | 15,590 | |
| Talbot W J | 1,846 | |
| Tam S | 19,130 | |
| Tannhauser R R | 26,814 | |
| Taron G E | 28,601 | 328 |
| Tasse E M | 18,253 | |
| Tatchell H S | 7,242 | |
| Taylor D E | 23,495 | |
| Taylor S B | 1,612 | |
| Te-Baerts A | 19,795 | |
| Teitge D | 10,904 | |
| Telegus K N | 19,130 | |
| Temple C L | 40,663 | 352 |
| Temple G E | 6,746 | 369 |
| Teske H | 18,633 | |
| Thiessen M D | 3,492 | |
| Thom A D | 51,167 | 258 |
| Thom I | 19,130 | |
| Thomas G N | 19,130 | 174 |
| Thomas K | 3,759 | |
| Thomas N | 19,884 | |
| Thomas S | 2,970 | |
| Thompson B G | 33,708 | 2,772 |
| Thompson M T | 20,958 | |
| Thompson P M | 20,934 | |
| Thomson A M | 34,131 | 5,952 |
| Thomson B L | 21,161 | |
| Thornber K | 45,032 | 173 |

## MINISTRY OF FINANCE—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Thorsteimson F J | 21,209 | |
| Timewell L J | 30,029 | 423 |
| Timmers S | 19,145 | |
| Tippett E S | 32,541 | |
| Tkachuk H M | 18,355 | |
| Toews S | 18,597 | |
| Toland M A | 20,934 | 3,442 |
| Tomalty G L T | 45,603 | |
| Tomalty L E | 17,596 | |
| Torrance J | 31,257 | 638 |
| Townend D | 31,141 | 2,216 |
| Townsend G S | 40,205 | 1,098 |
| Tozer W A R | 47,913 | 1,295 |
| Trim C V A | 19,647 | |
| Trim D W G | 18,597 | |
| Trim P A | 19,695 | |
| Tripp L C | 23,218 | 1,038 |
| Trombley R A | 37,591 | 604 |
| Truant L | 36,034 | 95 |
| Truitt D | 18,981 | |
| Trumpy C M | 36,294 | 2,723 |
| Tucker E S | 51,798 | 372 |
| Tucker R E | 28,102 | 108 |
| Tucknott P D | 19,450 | |
| Turner B W | 18,597 | |
| Turner E J | 64,182 | 2,922 |
| Twocock M | 28,068 | |
| Tymchuk J | 25,268 | 635 |
| Tyson M | 6,364 | 1,422 |
| Ue P | 33,708 | |
| Underhill R E | 19,104 | 215 |
| Vaisnis R | 17,917 | |
| Van Buskirk P A | 19,130 | |
| Van Iersel A R | 45,379 | 92 |
| Van Rheenen P B | 45,686 | 563 |
| Van Somer L | 20,934 | |
| Van Tunen S | 6,718 | |
| Van-Der-Schyff C B | 36,031 | |
| Vance K C | 26,781 | 3,674 |
| Vantreight K S | 18,978 | |
| Vella N J | 20,949 | |
| Venables S | 20,934 | |
| Vining B T J | 31,155 | |
| Vipond R W | 49,207 | 1,718 |
| Vogelsang C G | 18,074 | |
| Wainwright E S | 11,171 | 5,590 |
| Walch D M | 15,312 | |
| Waldon S | 19,363 | 27 |
| Walkom H R | 16,667 | |
| Wall D A | 29,242 | 243 |
| Wall M L | 20,179 | 11,590 |
| Wallace J A V | 24,767 | 1,469 |
| Wallis G | 21,849 | 130 |
| Wallis K A | 17,940 | |
| Walters S L | 7,539 | |
| Walton J R | 32,460 | |
| Walwyn M V | 18,621 | |
| Warburton R | 32,882 | 304 |
| Ward S A M | 3,014 | |
| Wardell D | 32,999 | 13 |
| Ware L C | 18,861 | 987 |
| Waring J L | 8,022 | |
| Warner B C | 18,327 | 93 |
| Warren D | 28,102 | 1,981 |
| Warring E M J | 26,772 | 2,870 |
| Wassick I D T | 18,597 | |
| Wastrodowski S A | 19,143 | |
| Waterfield K | 17,955 | |
| Watson A L | 20,934 | 254 |
| Watson G D | 11,750 | |
| Waugh W | 22,135 | |
| Way L J | 2,554 | |
| Webb B J | 23,214 | |
| Webb C D | 9,001 | 143 |
| Webb J K | 19,130 | |
| Webster D A | 23,186 | |
| Webster E A | 31,122 | 280 |
| Weir K J | 52,539 | 3,748 |
| Weitzel W J | 18,907 | |
| Weller R | 33,635 | |
| Wells K G | 15,908 | |
| Wells S M | 18,859 | 249 |
| Welock P S | 31,802 | 1,778 |
| Wendland S | 4,297 | |
| West H P | 32,460 | 2,130 |
| West M L I | 20,580 | |
| Westergaard F M | 28,175 | 649 |
| Westmoreland T L | 18,666 | |
| White J E | 23,029 | |
| White R | 25,268 | |
| White T A | 4,380 | |
| Whitney-Griffiths L | 13,039 | |
| Wickstrom T | 24,589 | |
| Wiedeman T L J | 11,162 | |
| Wiens I | 17,675 | |
| Wight A | 17,196 | |
| Wilcox L | 5,685 | |
| Wilk K | 20,934 | |
| Wilkinson J | 19,139 | |
| Wilkinson J R | 27,302 | |
| Wilkinson P W | 51,563 | |
| Williams A | 13,166 | |
| Williams B | 1,883 | |
| Williams I | 48,273 | 3,661 |
| Williams K A | 18,222 | |
| Williamson J M | 18,701 | |
| Wilms L A | 6,114 | |
| Wilson D L | 19,123 | |
| Wilson L C | 20,522 | 8,604 |
| Wilson S D | 6,162 | |
| Windwick G L | 28,463 | |
| Winfield J E | 18,836 | |
| Winn R M | 19,075 | |
| Wirtanen D G | 25,014 | |
| Wiseman S F J | 42,539 | 1,316 |
| Witt B | 24,337 | |
| Wittenberg R K | 28,234 | |
| Wolfe P S | 33,061 | |
| Wong C C | 19,130 | |
| Wong D | 16,829 | 1,053 |
| Wong D | 27,199 | |
| Woods F R | 16,391 | |
| Woodward B M | 9,129 | |
| Woodward E M | 19,130 | |
| Woodward W D | 31,141 | |
| Woollven M A | 30,555 | 823 |
| Wooster J M | 18,060 | |
| Wright L K | 19,120 | |
| Wright R W | 20,026 | |
| Wugalter M | 25,850 | 217 |
| Yaremchuk I M | 2,014 | |
| Yeung P K | 36,105 | 475 |
| Young B | 3,758 | |
| Young D A | 12,497 | |
| Young J D | 29,337 | 676 |
| Zukiwsky S | 16,519 | |
| Zurkowski M R | 29,215 | 128 |
| Transfers | (1,039,628) | (130,601) |
| Totals | 27,397,434 | 692,566 |

## MINISTRY OF FORESTS

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Waterland Hon T M<br>Minister | 31,283 | 19,242 |
| MacPherson A C<br>Deputy Minister | 28,423 | 4,712 |
| Robbins R W<br>Acting Deputy Minister | 21,889 | 976 |
| Apsey T M<br>Deputy Minister | 38,379 | 2,939 |
| Abbott B | 19,507 | 270 |
| Abbott R N | 31,493 | 1,695 |
| Abrosimoff D | 21,471 | 7 |
| Ackbar Y | 15,827 | 2,461 |
| Ackerman G C | 24,167 | 5,126 |
| Ackhurst P W | 50,607 | 6,758 |
| Acton F B | 3,550 | |
| Adams E M | 1,209 | |
| Adams G H | 29,464 | 67 |
| Adams G N | 31,990 | 187 |
| Adams M | 27,467 | 2,348 |
| Adams R | 13,882 | 330 |
| Adams V C | 17,904 | |
| Adderley D E | 30,027 | 2,208 |
| Addison J D | 18,097 | 105 |
| Addison R B | 49,860 | 2,310 |
| Adolph G E | 51,887 | 1,120 |
| Adolph G J | 32,357 | |
| Agar L M | 1,943 | |
| Agnew R P | 38,566 | 607 |
| Ahern P A | 10,889 | 1,069 |
| Aird M | 18,387 | |
| Aird R S | 9,115 | |
| Aird S J | 9,760 | |
| Aitchison S R | 19,197 | |
| Aitken D A | 8,578 | |
| Aitken H D | 29,795 | 513 |
| Aitken K W | 29,503 | |
| Albert S L | 19,162 | |
| Albricht G M | 46,009 | 2,060 |
| Alcott D | 237 | |
| Alderson A | 951 | |
| Alderson D | 2,435 | |
| Alexander B L | 32,446 | 921 |
| Alexander B V | 25,946 | |
| Alexander D | 23,446 | 565 |
| Alexander G A | 19,130 | |
| Alexander J S | 29,894 | 488 |
| Alexander L D | 18,133 | |
| Alexander R R C | 27,132 | 20 |
| Alfstad G M | 3,030 | |
| Alger J | 19,733 | 200 |
| Alger M | 1,537 | |
| Allan D M | 12,012 | |
| Allan G W | 31,445 | 2,359 |
| Allan M | 9,888 | |
| Allen C R | 740 | |
| Allen D M | 9,440 | 24 |
| Allen G J | 776 | |
| Allen J L | 10,715 | |
| Allen L A | 11,462 | |
| Allen M R B | 19,847 | 321 |
| Allen R C | 23,935 | |
| Allin G B | 12,927 | |
| Allison L | 357 | |
| Almond J S | 27,782 | |
| Almond J T | 27,290 | 451 |
| Alpaugh R L | 26,464 | 595 |
| Alpin D | 17,584 | |
| Altizer E E | 1,303 | |
| Amanovich A | 8,923 | |
| Ambach M G | 30,753 | 594 |
| Amies B D | 11,618 | |
| Amonson D A | 49,685 | 2,196 |
| Amos E A | 8,242 | |
| Amos F E | 46,236 | 1,686 |
| Anders K T | 36,925 | 2,326 |
| Andersen L E | 30,987 | 780 |
| Andersen S A | 28,689 | 490 |
| Anderson A D | 32,801 | 5,618 |
| Anderson B | 7,474 | |
| Anderson C B | 22,636 | 4,346 |
| Anderson C L | 27,508 | 1,651 |
| Anderson D E | 27,202 | 3,429 |
| Anderson D J | 1,182 | |
| Anderson D L B | 20,333 | 760 |
| Anderson D L M | 17,755 | 347 |
| Anderson G C | 30,447 | 7,432 |
| Anderson G S | 10,974 | |
| Anderson H J | 30,278 | 236 |
| Anderson L | 33,664 | |
| Anderson L | 10,569 | |
| Anderson L M | 13,414 | |
| Anderson M E | 23,662 | 13 |
| Anderson W R | 41,159 | 597 |
| Andersson N J L | 32,382 | 488 |
| Anderton J | 19,130 | |
| Andody E | 36,422 | |
| Andrews J | 9,129 | |
| Angove K L | 28,068 | 1,400 |
| Angus D J | 22,061 | 178 |
| Annesley D A | 4,288 | |
| Annunziello J A | 31,672 | 2,420 |
| Ansell D B | 27,336 | 142 |
| Anthony B E | 17,839 | 158 |
| Anthony K | 5,053 | |
| Antifeau M | 9,701 | |
| Antoine L J | 24,167 | |
| Antonelli K | 5,170 | 2,882 |
| Antonenko J | 47,572 | 3,290 |
| Antrobus J I | 6,136 | |
| Antypowich G | 24,991 | |
| Apperloo G | 31,332 | |
| Appleyard L | 18,214 | |
| Apps D | 19,891 | 43 |
| Apps F | 23,931 | 443 |
| Apps R D | 10,144 | |
| Aprem V | 18,190 | |
| Apt K J | 47,120 | 3,832 |
| Archdekin G C | 36,327 | 436 |
| Archer R K I | 28,876 | 1,700 |
| Archer S | 4,183 | |
| Archer W C | 38,805 | 1,514 |
| Archibald E G | 28,102 | 583 |
| Archibald P D | 565 | |
| Arkinstall C M | 267 | |
| Arkles P J | 19,130 | |
| Arkun H N | 43,449 | 2,324 |
| Arlt G E | 29,022 | 765 |
| Armit I D M | 48,654 | 1,884 |
| Armitage J S | 30,767 | 602 |
| Armleder H | 31,052 | 1,599 |
| Armstrong E J | 11,176 | |
| Armstrong H A | 20,075 | |
| Armstrong H E | 4,846 | |
| Armstrong J | 3,461 | |
| Armstrong S | 18,379 | |
| Arnett B | 8,323 | |
| Arnett B L | 9,742 | |
| Arnett K E | 47,311 | 7,814 |
| Arnold D C | 18,597 | |
| Arnold J D | 15,025 | |
| Aronson I E | 25,761 | 823 |
| Arscott J M | 5,279 | |
| Arsenault G | 12,580 | 169 |
| Arseneau R | 24,058 | 89 |
| Ashbee D P | 28,103 | 2,975 |
| Ashdown J L | 6,636 | 1,344 |
| Ashe M | 23,320 | 1,271 |
| Ashe S | 7,092 | |
| Ashe S M | 14,202 | 103 |
| Asher D B | 32,719 | 1,177 |
| Ashton D B | 32,687 | 1,531 |
| Askew G | 17,990 | |
| Aspinall J | 29,706 | 85 |
| Aten W J | 33,114 | 1,625 |
| Athay E J | 20,493 | 1,095 |
| Atherton B C | 34,601 | 589 |
| Atherton L P | 41,135 | 3,996 |
| Atkins B A | 23,384 | 341 |
| Atkins N R | 21,495 | |
| Atkinson J R | 34,805 | |
| Atkinson M L | 887 | |
| Atkinson V I | 3,123 | |
| Attridge M S | 18,597 | 396 |
| Atwood L B | 23,344 | 2,099 |
| Audia L F | 26,767 | 26 |
| Augustin R W | 32,356 | 1,121 |
| Augustine R J | 5,589 | |
| Austin J | 14,163 | |
| Austin R | 35,626 | 1,486 |
| Ayerst C M | 20,735 | |
| Azanza F E | 3,372 | |
| Baanstra E G | 4,497 | |
| Babcock V A | 27,206 | |
| Baber G C | 33,550 | 5,639 |
| Babiarz R D | 26,574 | 58 |
| Bacala D N | 38,642 | 486 |
| Bach G T | 27,893 | 3,235 |
| Backer R | 33,717 | 1,690 |
| Bader S L | 5,337 | 1,188 |
| Badger C T | 18,492 | |
| Badowski L J | 31,670 | 584 |
| Baerg R W | 29,207 | |
| Bagnell D | 13,124 | |
| Bailey G R | 45,323 | 352 |
| Bailey G R | 25,955 | 271 |
| Bailey J D | 43,219 | 1,173 |
| Bailey J F | 7,312 | |
| Bailey M J | 19,130 | |
| Bailey P G | 25,365 | 2,622 |
| Baird G | 405 | |
| Bakaluk A T | 21,095 | 339 |
| Baker D P | 19,371 | 74 |
| Baker R G | 42,513 | 1,382 |
| Baker S J | 11,906 | |
| Baker S M | 11,630 | |
| Baker T E | 48,453 | 2,354 |
| Bakewell G A | 9,093 | |
| Balaski A K | 36,961 | |
| Balaski L | 2,692 | |
| Balbirnie E | 16,309 | |
| Balch S E | 15,613 | |
| Balderston M B | 27,206 | 805 |
| Balding M E | 17,368 | |
| Baldwin B M | 13,117 | 116 |
| Baldwin D B | 2,969 | 500 |
| Baliko W | 10,644 | |
| Bambrough J B | 4,537 | |
| Bancroft B G | 10,790 | 1,381 |
| Banford B J | 26,568 | 1,053 |
| Banner A | 32,101 | 2,326 |
| Banting B L K | 20,998 | |
| Bara I | 1,865 | |
| Barager E | 11,424 | |
| Baragon G J | 4,419 | |
| Barauskas A P | 35,063 | 1,605 |
| Barber H W | 33,757 | 1,506 |
| Barber N | 18,582 | |
| Barclay B L | 18,756 | |
| Barclay D A | 37,807 | 968 |
| Barge V H | 39,278 | 3,702 |
| Barker D K | 23,312 | 1,009 |
| Barker G A | 25,297 | 646 |
| Barker J M | 4,373 | |
| Barker M J | 10,141 | 111 |
| Barker P R | 42,191 | 426 |
| Barker S E | 25,014 | 749 |
| Barnard R D | 32,796 | 696 |
| Barnes D H | 17,374 | |
| Barnes J A | 30,056 | 292 |
| Barnes J M | 19,595 | |
| Barnes R L | 10,230 | |
| Baron-Toaldo M | 12,596 | |
| Barratt B L | 28,311 | 985 |
| Barrett M | 19,420 | |
| Barrett R J | 43,463 | 6,152 |
| Barrie R | 17,675 | |
| Barron D W | 27,941 | 722 |
| Barron P M | 29,878 | 341 |
| Barron W D | 23,151 | 534 |
| Barry C J | 12,824 | |
| Bartlett K J | 27,206 | 6,313 |
| Bartlett R L | 1,711 | |
| Barton S L | 11,113 | |
| Bartram V C | 36,057 | 2,723 |
| Barz J K | 17,259 | |
| Basaraba E M | 21,831 | 1,450 |
| Basaraba M H | 19,195 | |
| Bashor N E | 3,531 | |
| Bassett K E | 18,110 | 14 |
| Bastock B E | 24,910 | 501 |
| Bastow G C | 26,079 | 3,122 |
| Bater R H | 7,226 | |
| Bates A C S | 13,345 | |
| Bates S W | 29,842 | 135 |
| Bath W J | 46,953 | 2,896 |
| Batke S | 17,175 | 1,278 |
| Bauer P | 6,147 | 2,631 |
| Baumeister R | 8,103 | |
| Bayer T E | 27,972 | 2,601 |
| Bayliss P M E | 7,798 | |
| Bazil D A | 18,370 | |
| Beadle E J | 38,498 | 3,337 |
| Beale J D | 27,811 | 4,984 |
| Beals R A | 30,862 | 159 |
| Beaman J H | 23,598 | 6,671 |
| Beard W H | 23,215 | 1,011 |
| Beare L A | 7,244 | 156 |
| Beasley R J | 36,719 | 3,066 |
| Beaton B F | 4,268 | |
| Beaton D N | 30,584 | 1,963 |
| Beaton J | 18,148 | |
| Beattie D E | 29,598 | 673 |
| Beattie L D | 7,308 | 160 |
| Beauchemin D | 500 | |
| Beaudry G W | 27,247 | 1,690 |
| Beaudry P G | 7,215 | 1,845 |
| Beaulieu C | 10,274 | |
| Beck B D | 20,113 | 1,980 |
| Beck E C | 18,888 | 495 |
| Beck E M | 1,030 | |
| Beck P J | 17,992 | 83 |
| Beck P W | 21,759 | |
| Beck R | 33,427 | 1,526 |
| Beck R M | 14,961 | 446 |
| Beck R W | 34,352 | 205 |
| Becker A E | 36,848 | 709 |
| Beckett D A E | 5,527 | 401 |
| Bedard B N | 24,757 | 134 |
| Bedell J G | 27,633 | 1,294 |
| Bedingfield B W | 28,141 | 4,419 |
| Beemer S L | 8,541 | |

## MINISTRY OF FORESTS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Beertema P P | 2,069 | |
| Begg D G | 26,250 | |
| Beggs T A | 27,206 | 54 |
| Begin E J | 25,788 | 201 |
| Beilby G W | 22,691 | 1,229 |
| Beinder D S | 34,425 | 4,936 |
| Beinhauer F W | 32,460 | |
| Beintema B | 1,964 | |
| Bejcar P E | 23,185 | 135 |
| Bekkema D L | 26,290 | |
| Bekker P J | 33,274 | 3,865 |
| Belanger K F | 213 | |
| Belcourt C L J | 3,434 | |
| Belik K W | 50,806 | 3,701 |
| Beliveau C D | 33,047 | 1,208 |
| Bell C E | 20,849 | |
| Bell D | 3,339 | |
| Bell G J | 34,936 | 678 |
| Bell H A | 25,859 | |
| Bell K J | 5,226 | |
| Bell L O | 28,708 | 306 |
| Bell P A | 35,229 | 2,281 |
| Bell R H | 19,130 | 126 |
| Bell R J | 35,581 | 1,156 |
| Bell S | 7,035 | |
| Bella J M | 10,624 | |
| Bellamy T J | 13,509 | |
| Belliveau P | 7,741 | |
| Bellmond C N | 7,873 | |
| Bellows G P | 7,459 | |
| Bellwood S R | 8,457 | |
| Belz R G | 14,838 | |
| Bencher E | 18,636 | |
| Bendick J R | 31,234 | 207 |
| Benedek M | 3,516 | 127 |
| Benedict W E | 9,511 | |
| Benneke E | 9,315 | |
| Benneke G R | 20,579 | |
| Benneke J B | 1,410 | |
| Bennett B J | 32,493 | 297 |
| Bennett D L | 237 | |
| Bennett R D | 45,126 | 6,216 |
| Benskin H J | 48,453 | 3,288 |
| Benson R A | 33,789 | 1,803 |
| Beranek D A | 4,174 | |
| Berard D K | 27,024 | |
| Berard R K | 35,686 | 410 |
| Bereska L J | 355 | |
| Berg P | 7,373 | |
| Berg W E | 30,753 | 926 |
| Bergen A J | 26,987 | 1,366 |
| Bergen M R | 2,281 | |
| Bergerud W A | 19,541 | 34 |
| Berkey G W | 25,637 | 935 |
| Berkey S E | 18,565 | |
| Bernard J L | 17,951 | |
| Berrigan L | 1,852 | |
| Berry J L | 24,958 | 164 |
| Berryman M J | 694 | |
| Berryman M R | 28,199 | 218 |
| Bertram G D | 36,050 | 1,431 |
| Berube L E | 523 | |
| Berukoff E N | 1,103 | |
| Berukoff P P | 27,854 | 153 |
| Best L M | 17,669 | |
| Best M D | 26,429 | 134 |
| Beston M S | 31,694 | 829 |
| Betemps E P | 171 | |
| Bethel C I | 14,767 | 7 |
| Betuzzi C C | 18,655 | 138 |
| Beugeling R F | 26,545 | 327 |
| Bevan R | 20,849 | |
| Bey S | 6,144 | 29 |
| Bifano J | 21,497 | |
| Bige Z | 45,126 | 1,167 |
| Biickert J A | 59,421 | 5,466 |
| Bilek R | 24,407 | |
| Biljan S J E | 4,312 | |
| Biller R D | 26,859 | 558 |
| Biluk S L | 3,169 | |
| Binder W D | 37,405 | 5,617 |
| Birch I W | 907 | 99 |
| Birch L E | 2,986 | 4 |
| Bird K | 13,035 | 145 |
| Bird T | 21,610 | 174 |
| Birzins P | 34,338 | 3,153 |
| Bisaro D M | 4,760 | |
| Bishke R | 30,098 | 2,038 |
| Bishop H A | 22,158 | 114 |
| Bishop P L | 30,584 | 902 |
| Bishop W R | 23,144 | 579 |
| Bisiak S L | 366 | |
| Bitterlich U | 30,753 | 746 |
| Bjerstedt L A | 8,907 | |
| Bjorklund E C | 11,545 | 916 |
| Black D K | 17,384 | |
| Black J S | 13,606 | 7 |
| Black L E | 375 | |
| Blackburn D A | 6,238 | 2,158 |
| Blackburn R W | 38,992 | 315 |
| Blackstock D H | 37,305 | 960 |
| Blackstock L D | 25,725 | 854 |
| Blackstock P L | 17,107 | |
| Blagborne K R | 27,278 | |
| Blair K | 19,422 | 1,283 |
| Blais D | 969 | |
| Blake M P | 39,312 | 1,044 |
| Blanc J A | 10,845 | |
| Blanke R | 18,156 | 104 |
| Blatchford S L | 6,230 | |
| Bligh G I | 20,934 | |
| Bloch C D | 6,673 | |
| Block D L | 16,491 | 2,002 |
| Blom F W | 27,147 | 931 |
| Blom K | 35,577 | 442 |
| Blom K | 33,151 | 758 |
| Blom T | 39,205 | 8,630 |
| Bloomfield R A | 10,290 | |
| Blouin E M | 13,335 | |
| Bluck C M | 11,135 | |
| Blume C A | 16,551 | |
| Blyth M S | 33,114 | 507 |
| Blyth N G | 27,579 | 124 |
| Bobb B | 18,569 | 104 |
| Bobe A C | 23,649 | 1,354 |
| Bock S R | 13,517 | |
| Bodell M M | 375 | |
| Bodnaruk R N | 24,058 | 6,663 |
| Bodungen H M | 17,369 | |
| Boe M | 17,992 | 317 |
| Boerma P | 8,396 | |
| Boese J L | 5,965 | |
| Boldt M A | 12,446 | |
| Bolha E M | 20,970 | |
| Bon D T | 24,649 | 136 |
| Bond A K | 27,731 | 194 |
| Bond G L | 31,351 | 356 |
| Bondar B G | 35,050 | 143 |
| Bone L R | 28,876 | |
| Bonfonti J A | 28,671 | 273 |
| Bonin M T | 17,374 | |
| Bonthoux L M J | 9,655 | |
| Bonthoux M | 11,477 | |
| Booth C | 28,005 | |
| Booth D | 11,996 | 151 |
| Booth J E | 454 | |
| Booth J G | 7,594 | |
| Booth T R | 8,385 | |
| Boothman T | 30,773 | 1,323 |
| Bore J S | 384 | |
| Borg R J | 340 | |
| Borkovic D C | 24,068 | |
| Borkowski W W | 14,254 | |
| Borne M | 18,597 | |
| Borrett R H | 11,849 | 172 |
| Borstel G W | 20,611 | |
| Borth D A | 1,401 | |
| Bos F A | 20,043 | |
| Bosley F W | 33,743 | 123 |
| Botten D A | 26,475 | 2,917 |
| Botterill C E | 26,412 | 26 |
| Bottoms J W | 18,938 | 1,160 |
| Bouchard E A | 38,805 | |
| Bouchard M | 6,008 | 51 |
| Boucher J E | 23,120 | 10 |
| Boudreau E J | 27,923 | 87 |
| Boudreau W V | 45,480 | 3,756 |
| Boulton S | 22,870 | |
| Bourcet L | 25,228 | 606 |
| Bourdon G P | 35,988 | 723 |
| Bourdon R J | 24,400 | |
| Boutilier D M | 18,482 | |
| Boutilier J A | 26,448 | |
| Boutilier S J | 16,670 | |
| Bovill M J | 942 | |
| Bowden K J | 18,597 | |
| Bowden R L | 7,835 | |
| Bowden W S | 34,580 | 726 |
| Bowden-Green R E C | 30,753 | 901 |
| Bowen K R | 24,058 | |
| Bower G A | 24,281 | 117 |
| Bowers S M | 11,800 | |
| Bowie G I | 40,100 | 3,629 |
| Bowker A G | 20,026 | |
| Bowman M A | 21,093 | |
| Bowolin C J | 7,409 | |
| Bowolin L | 6,191 | |
| Bowolin N P | 34,894 | 2,344 |
| Box J R | 33,987 | 1,193 |
| Boyd G R | 28,174 | |
| Boyd J A | 19,130 | 454 |
| Boyden H R | 2,551 | |
| Boyer K C | 10,289 | |
| Boyes K R | 14,234 | |
| Boyetchko J | 2,240 | |
| Brackett H E | 17,468 | 52 |
| Bradatach H | 45,110 | |
| Bradford R I | 19,130 | |
| Bradley A W | 37,938 | 731 |
| Bradley D K | 30,753 | 2,925 |
| Bradley G D | 25,021 | |
| Bradley J B | 33,699 | 5,398 |
| Bradley R J | 33,498 | |
| Bradshaw A | 1,030 | |
| Brady C R | 25,015 | 183 |
| Brady M A | 3,155 | |
| Brahniuk F | 44,691 | 230 |
| Brahniuk K G | 31,515 | 4,696 |
| Braithwaite K S | 39,573 | 5,931 |
| Brand D R | 32,890 | 3,497 |
| Brander J R | 24,724 | |
| Brandes M | 6,605 | 104 |
| Branscombe J | 1,913 | |
| Brantnall R O | 7,378 | |
| Brash R W | 3,202 | |
| Brash W E | 46,306 | 3,353 |
| Bratt M E | 25,774 | |
| Bratton W | 26,533 | 727 |
| Braulin R R | 24,167 | 3,383 |
| Braumandl E M | 10,297 | |
| Braumandl T F | 31,844 | 3,491 |
| Braumberger P J | 26,254 | 429 |
| Braun S M | 14,113 | |
| Bray A | 6,415 | |
| Brayshaw R | 2,337 | |
| Braz J | 39,276 | 1,056 |
| Brazier A L | 38,761 | 6,599 |
| Brazier B A | 5,067 | |
| Bredl P L | 8,001 | |
| Bregg R | 1,931 | |
| Bregg R W | 33,853 | 3,743 |
| Brennen B R | 19,930 | 291 |
| Bresser M | 9,994 | |
| Breton S P | 481 | |
| Brett C P | 21,967 | |
| Brewer K N | 24,040 | 73 |
| Brewis D W | 41,723 | 2,740 |
| Brewster G M | 20,150 | 72 |
| Brewster K J | 29,564 | 85 |
| Brick R A | 37,367 | 1,584 |
| Bridge D E | 6,322 | |
| Bridges G | 14,777 | 261 |
| Bridgman W A | 25,242 | 211 |
| Briggeman B | 6,749 | |
| Briggs G C | 24,970 | |
| Brinkac J | 27,772 | 187 |
| Brinnen M | 10,960 | 73 |
| Brinnen W J | 39,205 | 2,323 |
| Brisbin B | 2,795 | |
| Bristol W P | 20,538 | 664 |
| Britneff A A | 36,057 | 1,721 |
| Britton P E | 1,629 | |
| Brittons B T | 21,002 | 500 |
| Brkich N | 25,207 | 258 |
| Broadbent V M | 1,767 | |
| Broatch V | 8,819 | |
| Broatch V G | 8,201 | |
| Brochu F A | 19,318 | 1,351 |
| Brock D M | 2,088 | |
| Brock J R M | 49,361 | 6,298 |
| Brockley R P | 34,338 | 4,351 |
| Brook W N | 33,933 | 5,840 |
| Brooke D F | 48,196 | 2,382 |
| Brookes J D | 8,047 | |
| Brookes W | 13,744 | |
| Brooks C R | 1,361 | |
| Brooks R D | 17,107 | |
| Brooks V B | 3,100 | |
| Brown B | 37,696 | 885 |
| Brown B L | 18,635 | |
| Brown C D | 23,827 | |
| Brown D | 5,146 | 827 |
| Brown D E | 24,338 | 991 |
| Brown D P | 7,810 | |
| Brown E | 1,821 | |
| Brown E A | 23,186 | |
| Brown E C | 27,060 | |
| Brown G R | 1,812 | |
| Brown I D | 39,205 | 1,351 |
| Brown I W | 19,832 | |
| Brown J R | 6,625 | |
| Brown J S | 19,130 | 62 |
| Brown K L | 25,432 | 67 |
| Brown M | 15,894 | |
| Brown M A | 10,468 | |
| Brown R G | 47,911 | 9,290 |
| Brown S J | 25,230 | 42 |
| Brown W B | 46,499 | 2,525 |
| Brown W C | 27,670 | 249 |
| Browne G H | 43,865 | 1,520 |
| Brownlee R | 17,992 | |

## MINISTRY OF FORESTS—Continued

| | Salary $ | Travel $ | | Salary $ | Travel $ | | Salary $ | Travel $ |
|---|---|---|---|---|---|---|---|---|
| Brubacher R K | 29,420 | 5,185 | Campion R A | 435 | | Cinnamon D | 27,196 | |
| Brubaker D A | 27,024 | | Cantlon J A | 37,548 | 749 | Cion A | 217 | |
| Bruce G A | 21,130 | 15 | Canuel J C | 31,556 | | Clapperton D R | 36,057 | 846 |
| Brucker C S | 841 | 69 | Canuel N A E | 28,676 | | Clark D A M | 33,421 | 3,972 |
| Bruckner G | 26,417 | | Capling S J | 34,286 | 779 | Clark D L | 35,136 | 4,329 |
| Bruhm M J | 44,960 | 4,981 | Capenhurst K D | 11,656 | 14 | Clark G L | 19,777 | 323 |
| Brunelle O | 7,619 | | Capron D B | 11,478 | | Clark G L | 30,822 | 21 |
| Bryan R H | 13,235 | 46 | Cardy R D | 23,875 | 308 | Clark J M | 22,252 | |
| Bryant R | 1,853 | | Carey M A | 4,690 | | Clark K | 31,351 | 1,147 |
| Brzezynski D A | 4,290 | | Carle R A | 15,065 | 43 | Clark K J | 28,685 | |
| Buchanan C M | 27,383 | 403 | Carles F | 234 | | Clark M B | 13,849 | 163 |
| Buchanan G H | 20,830 | 15 | Carlson M A | 48,483 | 3,644 | Clark M B | 1,693 | |
| Buchi S G | 2,818 | 97 | Carlson M R | 41,519 | 5,963 | Clark M C | 13,042 | |
| Buchmueller E S | 18,696 | | Carlson P A | 1,982 | | Clark N A | 7,712 | |
| Buchynski M E | 20,024 | | Carmichael D | 16,867 | | Clark N L | 19,352 | 1,021 |
| Buck D | 13,695 | 240 | Carmichael I D | 24,505 | 117 | Clark R G | 39,886 | 5,131 |
| Buckmaster M M | 19,315 | 13 | Carolei A J | 11,242 | 108 | Clark S E | 23,843 | |
| Buffett H G | 28,726 | 2,553 | Carpenter D B | 36,267 | 1,321 | Clarke C | 24,167 | 1,543 |
| Buffington J R B | 8,198 | 293 | Carr W S | 48,953 | 358 | Clarke C | 20,222 | |
| Buirs M J C | 17,751 | 104 | Carradice J H | 46,874 | 4,800 | Clarke D M | 8,049 | |
| Buis G D | 23,382 | 768 | Carson D W | 29,857 | 508 | Clarke G | 27,206 | 2,268 |
| Bull S | 19,740 | | Carter A T | 20,373 | 79 | Clarke P D | 23,186 | |
| Bullen D S | 20,541 | | Carter C A | 23,916 | | Clarke P W | 45,323 | 1,513 |
| Bullen J G | 50,790 | 3,548 | Carter D M | 20,486 | | Clay I R | 26,174 | |
| Bullis D C | 25,381 | 974 | Carter R P | 28,343 | 72 | Clayton B | 29,528 | |
| Burdett A N | 38,187 | 4,598 | Carter T A G | 24,167 | 5,066 | Clayton D J | 9,684 | |
| Burdge J D | 38,520 | 5,917 | Carter V | 19,316 | | Clayton R | 93 | |
| Burdikin I J | 18,379 | 131 | Cartwright C M | 1,804 | | Clearwater D N | 21,270 | |
| Burdikin R G | 25,049 | | Cartwright C V | 8,761 | | Cleaver M G | 34,516 | 704 |
| Burgess D J | 26,655 | 296 | Cartwright E M | 18,423 | | Cleland F E | 25,484 | 3,684 |
| Burgess J M | 20,970 | 247 | Casey K J | 4,766 | | Clermont H A | 1,929 | |
| Burgess R | 2,501 | | Cassidy W P | 29,976 | 2,695 | Clevette R E | 38,805 | 2,307 |
| Burk P V | 24,845 | 726 | Cassino C | 18,597 | | Clifford D M | 3,334 | |
| Burkinshaw W | 28,936 | 219 | Castley P K | 27,290 | 2,072 | Clifford W D | 23,186 | 871 |
| Burkinshaw W D | 25,727 | | Catchpole D F | 23,730 | | Clouston R W | 30,753 | |
| Burkitt R W | 4,015 | | Catt C W | 26,811 | 66 | Cloutier R | 3,994 | |
| Burnett K G | 32,996 | 166 | Cattanach M W | 30,369 | 826 | Clow S M | 24,519 | 1,201 |
| Burnett W D | 20,820 | | Catto R B | 34,084 | | Clyde R A | 11,793 | |
| Burns A M | 19,407 | | Caughlin D N | 30,089 | 165 | Coates H G | 27,206 | 1,690 |
| Burns G M | 34,029 | 2,293 | Cavelle K | 1,912 | | Coates J M | 31,539 | 83 |
| Burns S P | 14,858 | | Cawley C A | 22,059 | 1,121 | Coburn D | 24,216 | 1,831 |
| Burrell R W | 38,219 | 2,851 | Cawston G A | 25,177 | 1,104 | Cocciolo F F | 6,360 | |
| Burri D D | 9,701 | | Chadderton C | 18,282 | | Cody D R | 10,447 | |
| Burrows I R | 36,558 | | Chadsey N H | 27,962 | 1,185 | Coffey D B | 36,662 | 571 |
| Burrows J A | 38,538 | | Chadsey R E | 6,651 | | Cohen D | 5,090 | 43 |
| Burt N A | 11,566 | | Chalk W J | 25,938 | | Cohen P A | 27,696 | 33 |
| Burton A | 12,499 | | Chamberlain M | 3,750 | | Cole E R | 24,974 | |
| Burton K A | 27,127 | | Chamberlain T | 7,235 | | Cole S W | 2,333 | |
| Burton T W | 32,471 | 5,800 | Chamberland J A | 5,889 | 203 | Colebank S P | 4,997 | |
| Bush K J | 25,334 | | Chamberlayne M E | 1,546 | | Coleman E | 9,655 | 49 |
| Bush L E | 22,655 | | Chambers D C | 8,936 | | Coles J M | 24,976 | |
| Bustard J E | 6,147 | 1,090 | Chambers D D | 24,865 | | Collard K | 6,599 | |
| Butcher J D | 28,711 | | Chambers J M | 16,869 | 248 | Collard M N | 30,753 | 136 |
| Butler D M | 25,028 | 280 | Chan G | 28,102 | | Collier M | 374 | |
| Butler F T | 9,060 | 1,243 | Chan G L C | 25,800 | | Colling D L | 5,095 | |
| Buttle L | 1,717 | | Chan K H | 24,586 | 2,227 | Collinge M D | 32,360 | 4,120 |
| Butts B M | 14,918 | | Chantler C W | 27,206 | 263 | Collingwood K A | 36,147 | 6,144 |
| Buttuls G | 26,098 | 772 | Chapin W A | 7,770 | | Collins A E | 31,722 | 265 |
| Bux M Z | 28,827 | 23 | Chapman G W | 32,489 | 810 | Collins B G | 45,395 | 627 |
| Buydens G F | 14,511 | 1,063 | Chapman J G | 17,087 | 78 | Collins L | 3,399 | |
| Bye B R | 28,269 | 265 | Chapman S J | 25,622 | | Collins R C | 22,145 | |
| Byford S G | 25,840 | 359 | Chappell D | 13,497 | 147 | Colter M A | 846 | |
| Byrne P L | 10,690 | | Chard R L | 30,364 | 217 | Colton H W | 23,049 | 2,295 |
| Byrom K J | 12,680 | | Charpentier P J | 25,782 | | Comeau G R | 32,342 | 500 |
| Cady J | 5,663 | | Charters M A | 15,431 | | Commandeur G E | 39,038 | 7,416 |
| Cain D L | 1,081 | | Chaston L | 176 | | Conedera B M | 356 | |
| Cairns I | 25,064 | 15 | Chatfield C V | 21,807 | 2,558 | Coney M G | 37,325 | 2,226 |
| Cairns S M | 12,074 | | Chauhan A W | 20,512 | 556 | Coneybeer I T | 13,511 | |
| Calam C I | 7,050 | | Chaykowski L | 18,597 | 169 | Conklin M J | 14,584 | |
| Calder D C | 12,982 | | Cheek M | 3,406 | | Connelly G H | 100 | |
| Caldicott N | 33,421 | 1,422 | Cheeseman W D | 11,961 | 1,973 | Connolly D | 17,539 | |
| Caldwell B J | 32,618 | 6,320 | Chen H E | 8,079 | | Connolly G S | 43,055 | 690 |
| Calhoun T A | 24,683 | 1,299 | Cheng G E | 20,576 | | Connon M M | 16,112 | 70 |
| Calver L | 18,721 | | Cheng J D | 42,610 | 6,004 | Connor M J | 36,186 | 1,666 |
| Camenzind B | 35,461 | 498 | Cherry M L | 23,597 | 2,610 | Connors C M | 17,369 | |
| Cameron A B | 36,859 | 436 | Chester P W | 20,934 | | Conrad L E | 21,634 | 13 |
| Cameron D S | 45,538 | 2,877 | Cheston W C | 20,998 | 6,026 | Conrad R A | 31,510 | 5,030 |
| Cameron H A | 9,072 | | Childs R W | 31,270 | 798 | Cook A M R | 22,253 | 104 |
| Cameron I R | 17,014 | 324 | Chinnock T J | 8,488 | | Cook H M | 22,688 | |
| Cameron P L | 2,472 | 116 | Chmelyk V | 3,521 | 73 | Cook M H | 18,289 | |
| Campbell B R | 22,381 | | Chong W | 11,693 | | Cook W R | 31,179 | 1,489 |
| Campbell D A | 25,209 | 166 | Chorney R J | 4,489 | | Cooke A E | 1,603 | 48 |
| Campbell D A H | 37,849 | 1,784 | Chow B W | 20,019 | | Coombs C A | 44,032 | 3,869 |
| Campbell D C | 20,478 | 839 | Chow S C | 1,866 | | Cooney A L | 9,271 | |
| Campbell D S | 43,017 | 1,097 | Christensen J L | 12,914 | 7 | Cooper G W | 35,648 | |
| Campbell G G | 22,368 | 403 | Christensen P | 7,458 | | Cooper G W | 31,231 | 299 |
| Campbell G R | 25,580 | 82 | Christian H S | 10,206 | | Cooper P | 1,717 | |
| Campbell J G | 26,383 | | Christian M L | 17,973 | | Cooper T J | 34,292 | 353 |
| Campbell N C | 16,208 | | Christianson O J | 20,527 | | Cooper W H | 42,141 | 1,126 |
| Campbell N J | 3,220 | | Chrysler S L | 2,170 | | Copeman P | 26,943 | 312 |
| Campbell R A | 44,374 | 6,621 | Chudyk A L C | 18,597 | | Copley R O | 35,023 | 165 |
| Campbell R L | 2,206 | | Chung W L | 24,324 | 810 | Copley S S | 23,080 | 291 |
| Campbell R V | 3,167 | | Churchill G R | 7,694 | | Copperthwaite M R | 10,598 | |
| Campbell S | 13,767 | | Churchill M L | 25,565 | 1,034 | Corbett P J | 11,654 | |
| Campbell S L | 5,256 | | Chutskoff M A | 11,490 | | Corck E W | 24,165 | |
| Campbell T M | 20,796 | | Chwelos C M | 8,882 | | Coriazzoli D D | 19,462 | |
| Campese S V | 32,541 | 410 | Cinar S Z | 45,126 | 684 | Cormack M | 1,344 | |

## MINISTRY OF FORESTS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Corner G W | 23,031 | |
| Corner R H | 4,776 | 2,144 |
| Cornwallis-Bate V | 45,580 | 8,395 |
| Corral I | 27,584 | |
| Corregan B R | 24,167 | |
| Corrigan S G | 19,130 | |
| Corson T E | 10,262 | 46 |
| Cosens A G | 14,257 | |
| Cote C A | 7,121 | |
| Cote L | 12,924 | 7 |
| Cottini A B | 26,539 | 988 |
| Cotton M | 14,043 | |
| Cooke S J | 22,579 | 1,204 |
| Coulter I M | 713 | |
| Coulton J F | 25,587 | 112 |
| Coupe R A | 27,206 | 770 |
| Courchene C | 1,717 | |
| Courson D E | 37,922 | 4,983 |
| Courtin P J | 35,024 | 1,263 |
| Cousens G C R | 24,167 | 2,003 |
| Cowan B | 27,920 | 4,782 |
| Cowan B | 9,303 | |
| Cowden J | 18,597 | |
| Cowman R A | 18,587 | |
| Cox B F | 40,205 | 95 |
| Cox J R | 48,201 | 3,323 |
| Cox K W | 27,206 | 579 |
| Cox L G | 10,257 | |
| Cox L G | 517 | |
| Cox R G | 10,284 | |
| Cox S J | 25,024 | |
| Cozens R D | 40,880 | 8,958 |
| Cramb I W | 29,720 | |
| Cramer L T | 19,130 | |
| Cramer M E | 9,663 | |
| Crandall E M | 18,597 | |
| Crane A H | 27,409 | 97 |
| Crane M J | 6,943 | 90 |
| Crane R M | 18,490 | |
| Craven R B | 30,376 | 113 |
| Crawford J M | 19,874 | |
| Creed G | 17,172 | |
| Creelman S A | 13,721 | |
| Cripps D | 24,167 | |
| Cripps J C | 13,917 | |
| Criss C P | 30,842 | 2,189 |
| Cristofoli K | 18,196 | |
| Crombie E A | 11,736 | |
| Crookes E | 31,414 | 560 |
| Crooks J D | 31,923 | 610 |
| Crosby I G | 31,758 | 3,834 |
| Crosina J A | 17,891 | |
| Crosina J M | 18,788 | |
| Cross A N | 28,443 | 84 |
| Crossley D W | 34,031 | 1,414 |
| Crover J D | 44,365 | 606 |
| Crowder T J | 26,419 | 1,296 |
| Crowley D R | 18,262 | 1,266 |
| Crown M | 54,391 | 822 |
| Cruickshank J | 8,682 | |
| Cruise B | 1,047 | |
| Csizmadia B P | 6,827 | |
| Cudmore M B | 5,635 | |
| Cullen L M | 23,130 | 781 |
| Cullen R J | 59,981 | 8,868 |
| Cullis L E | 1,209 | |
| Cullum B A | 30,651 | 1,487 |
| Cumberland M A | 19,607 | 36 |
| Cumming W D | 24,161 | 21 |
| Cummings A M | 3,099 | |
| Cummings A M | 18,321 | |
| Cummings B A | 1,939 | |
| Cummings C H | 19,610 | 128 |
| Cummings D C | 38,810 | 550 |
| Cunliffe E G | 27,923 | 70 |
| Cunningham D B | 23,272 | |
| Cunningham J G | 24,475 | |
| Cunningham K G | 25,555 | 7 |
| Cunningham N J | 28,876 | 7,130 |
| Curran M J | 8,100 | 521 |
| Currie B J | 32,707 | 5,315 |
| Currie D A | 38,566 | 942 |
| Currie J A | 30,753 | 2,528 |
| Currie J S | 34,274 | |
| Currie S | 9,375 | 2,132 |
| Curry B P | 230 | |
| Curry C R | 25,667 | 4,614 |
| Custance B L | 45,339 | 2,647 |
| Cuteau L | 1,923 | |
| Cuthbert J R D | 57,674 | 6,671 |
| Cuthbert R | 10,359 | |
| Czar P | 26,396 | 63 |
| Czillinger-Horvath E | 45,126 | 57 |
| Dagenais S | 2,418 | |
| Dagg P A | 1,600 | 38 |
| Dahl S L | 22,649 | 408 |
| Dahlie M W | 14,192 | 36 |
| Dakers M J | 20,934 | 375 |
| Dakin V E | 11,034 | |
| Dale F | 4,472 | |
| Dale J R | 21,729 | 215 |
| Dalgliesh I | 14,786 | |
| Dalin T K | 31,383 | |
| Damjanac M | 23,186 | |
| Danchuk D | 2,136 | |
| Danchuk K D | 27,034 | |
| Danforth H A | 20,934 | |
| Dangerfield J A | 52,144 | 4,839 |
| Danielson T | 26,048 | 55 |
| Danjou B N | 35,452 | 2,644 |
| Danyluk S | 1,882 | |
| Darcus R J | 28,481 | 4,145 |
| Dardano S | 17,384 | |
| Darychuk G M | 43,834 | 3,132 |
| Davey R J | 2,433 | |
| David J E | 20,472 | |
| Davidson A I | 17,482 | 83 |
| Davidson D L | 11,982 | 445 |
| Davidson E J | 31,659 | 956 |
| Davidson L | 18,836 | |
| Davidson M W | 27,382 | |
| Davidson W F | 34,975 | 1,192 |
| Davies B | 4,473 | 224 |
| Davies B J | 2,340 | |
| Davies J C | 29,786 | 2,919 |
| Davies K | 24,534 | 506 |
| Davies K M | 44,471 | 2,303 |
| Davies S M | 7,644 | |
| Davignon J E | 29,817 | 7,558 |
| Davis A | 22,459 | |
| Davis D J | 28,805 | |
| Davis D L | 19,878 | 121 |
| Davis G | 32,437 | |
| Davis G W | 34,569 | 481 |
| Davis I H | 33,411 | 4,489 |
| Davis J A | 28,820 | 543 |
| Davis K R | 28,394 | 286 |
| Davis P D | 24,020 | 436 |
| Davis P M | 7,510 | |
| Davis R | 2,850 | |
| Davis R H | 34,549 | 1,961 |
| Davis R J | 30,881 | |
| Davis R L | 45,385 | 3,218 |
| Davison K | 18,760 | 1,418 |
| Dawson H | 23,969 | 142 |
| Dawson R J | 7,598 | |
| Day J E | 4,408 | |
| Day T L | 25,948 | 117 |
| De Blois E | 19,064 | |
| De Zoete C | 1,829 | |
| De-Nato R | 27,060 | |
| De-Vries C | 24,058 | 36 |
| Deakins G N | 738 | |
| Dean A D | 14,378 | |
| Dean J W | 20,100 | |
| Dean N | 23,835 | 7 |
| Dean P W | 34,849 | 1,318 |
| Dearing J C | 30,753 | 953 |
| Deboer C A | 5,413 | |
| Deboer E | 7,652 | |
| Deboice R J | 32,639 | |
| Deboo R F | 48,477 | 7,266 |
| Decalvares M J | 2,079 | 52 |
| Dedood J E | 9,106 | 385 |
| Dedosenco A | 20,905 | |
| Degraff A H | 48,477 | 3,037 |
| Degregorio P | 13,461 | |
| Dehart D E | 43,685 | 7,925 |
| Dehart S L | 17,986 | |
| Dekker A J | 21,374 | 29 |
| Delarge J J | 36,105 | 2,198 |
| Delaurentiis C | 10,562 | |
| Delay J P | 32,745 | 1,582 |
| Deleenheer G | 6,090 | |
| Deleeuw P E | 4,298 | |
| Delisle I F | 30,262 | 1,928 |
| Delong C | 28,094 | 1,524 |
| Delong H B | 23,687 | 255 |
| Delong L E | 11,267 | |
| Demelt S | 9,463 | |
| Denisoff S J | 28,885 | 673 |
| Denman E E | 4,912 | |
| Dennill C M | 17,992 | |
| Dennis P J | 15,690 | |
| Denslow B A | 21,640 | |
| Dent D L | 18,789 | 1,193 |
| Depka C | 2,013 | |
| Depka W | 2,438 | |
| Derish L | 4,262 | |
| Derksen F E | 1,948 | |
| Derosier D | 9,948 | |
| Deschambault C M | 8,497 | |
| Desnoyers E A | 36,097 | 1,158 |
| Devita C G | 19,292 | 662 |
| Dewynter N D | 38,512 | 708 |
| Dexter D E | 5,629 | 160 |
| Dhaliwal S K | 1,984 | |
| Dhaliwal V | 17,107 | |
| Dhut S | 8,875 | |
| Di-Stefano Y | 1,655 | |
| Dice R W | 25,550 | 690 |
| Dickout P | 730 | |
| Dickson D L | 14,780 | 1,132 |
| Dickson K J | 4,334 | |
| Diemer C | 17,866 | |
| Dier T | 11,053 | 111 |
| Diggle P K | 42,163 | 3,552 |
| Dimler C E | 2,732 | |
| Dingwall A E | 1,904 | |
| Dingwall S L | 20,934 | 1,163 |
| Dinsmore L T | 4,930 | |
| Dionne D M | 24,167 | 694 |
| Diprose R S | 26,390 | 272 |
| Ditner M | 7,653 | 258 |
| Dittaro M F | 35,563 | |
| Dixon C A | 2,067 | |
| Dixon D J | 5,535 | |
| Dixon G J | 24,407 | |
| Dixon L L | 21,604 | 467 |
| Dobbs W D | 22,000 | 125 |
| Dobell C R | 21,376 | 225 |
| Doberstein H A | 39,977 | 683 |
| Dobson S T | 1,871 | 38 |
| Dodd G F | 49,153 | 2,861 |
| Dodd M J | 28,313 | 4,838 |
| Dodd R A | 27,060 | 10,528 |
| Dodge M R | 33,720 | 731 |
| Dodge S J | 26,088 | 15 |
| Doerksen B L | 28,977 | |
| Doerksen D B | 47,353 | 3,109 |
| Doerksen H G | 50,616 | 6,771 |
| Doerksen J | 5,029 | |
| Doerksen R | 456 | |
| Doerksen V J | 39,605 | 760 |
| Doherty F V | 15,721 | |
| Doi G M | 46,565 | 2,812 |
| Doidge D | 41,156 | 1,350 |
| Doig D J | 30,753 | 6,385 |
| Doige P W | 822 | |
| Doiron B A | 28,425 | |
| Doke A L | 6,953 | |
| Dolling M J | 24,339 | 2,813 |
| Dominy R S | 27,681 | 1,229 |
| Domonkos I A | 10,258 | |
| Donahue E J | 20,479 | 2,173 |
| Donald W S | 3,178 | |
| Donaldson M | 18,964 | |
| Donnelly C | 26,737 | |
| Donnelly J W T | 30,584 | |
| Donnelly R D | 10,688 | |
| Donnelly R W | 12,239 | |
| Doonan P G | 2,666 | |
| Dornfield I M | 5,611 | |
| Dorward E J | 356 | |
| Dosch M | 20,778 | 320 |
| Dosenberger L | 21,138 | 67 |
| Dosenberger L J | 17,870 | 573 |
| Dosenberger S M A | 5,845 | |
| Doubinin A | 24,429 | 666 |
| Doubt C A | 4,356 | |
| Doubt J | 32,592 | 1,468 |
| Dougall W S | 25,082 | 254 |
| Dougan P R | 18,904 | 120 |
| Douglas W A | 23,971 | 123 |
| Dove V S | 45,126 | 2,093 |
| Dow D W | 32,756 | 4,925 |
| Dow G G | 28,204 | 122 |
| Dow S P | 14,115 | |
| Dow W I | 27,547 | |
| Dowding K W | 40,529 | 1,689 |
| Dowedoff A W | 1,295 | |
| Dowkes W H | 27,524 | 3,051 |
| Downes J B | 315 | |
| Downie B D | 53,083 | 6,002 |
| Downs N | 30,027 | 5,513 |
| Downs P H | 32,460 | 884 |
| Doyle B A | 19,442 | |
| Doyle G E | 238 | |
| Doyle L W | 856 | |
| Drage G M | 39,561 | 97 |
| Drage H W | 40,205 | 426 |
| Drage J D | 18,632 | |
| Drake N F | 675 | |
| Drake R C | 28,853 | |
| Draper D A | 43,878 | 5,376 |
| Draper W D | 32,410 | 864 |
| Dreger L A | 30,207 | 5,271 |
| Dreger W | 1,550 | |
| Dresser D A | 11,664 | |
| Drew R A | 44,068 | 2,636 |
| Driedger K A | 25,744 | 118 |

## MINISTRY OF FORESTS—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Driediger K G | 317 | |
| Drinkwater R | 36,129 | 2,511 |
| Driver R K | 29,294 | 166 |
| Drocholl K | 24,210 | |
| Drolet L A | 13,656 | |
| Drummond R W | 38,514 | |
| Dubois T F | 23,269 | 2,816 |
| Dueck L J | 2,127 | |
| Duff-Tytler G | 9,067 | 39 |
| Duffels L J | 36,872 | 86 |
| Duffy A M | 16,785 | 954 |
| Duke G E | 27,016 | 168 |
| Dumas M G | 24,997 | |
| Dunagan L A | 1,550 | |
| Dunbar W | 29,393 | |
| Duncan J | 14,194 | |
| Dunkley R H | 42,987 | |
| Dunleavey M J | 38,043 | 9,429 |
| Dunlop J | 23,520 | 135 |
| Dunlop J P | 37,818 | 754 |
| Dunn D I F | 12,340 | |
| Dunn L J | 137 | |
| Dunsdon D J | 35,901 | 481 |
| Dunsmore B | 24,167 | |
| Dunstan J D | 14,001 | |
| Dunster J A | 7,917 | 90 |
| Dunsworth K R | 26,187 | |
| Duntra J | 11,248 | |
| Durell R A | 23,975 | 1,123 |
| Duris D | 25,486 | 1,230 |
| Durovsky M A | 20,026 | 1,594 |
| Dutch W B | 8,224 | 14 |
| Dutrizac D | 7,991 | 543 |
| Dyanne C | 20,491 | |
| Dyck B G | 834 | |
| Dyck D D | 1,859 | |
| Dyck E P | 19,073 | |
| Dyer I A | 316 | |
| Dyer T A | 46,254 | 4,896 |
| Earl T H | 27,092 | 2,406 |
| Earles D J | 11,700 | |
| Easson D M | 19,694 | 309 |
| Eastcott P | 5,826 | |
| Eastham A M | 31,346 | 724 |
| Easthope C A | 35,365 | 1,427 |
| Eastland J M | 756 | |
| Eastman D J | 39,205 | 1,081 |
| Eastwood J | 24,777 | 546 |
| Eastwood J A | 18,676 | |
| Eaton C H | 24,347 | 290 |
| Ebell L F | 48,934 | 1,526 |
| Eberlein S V | 25,160 | 264 |
| Eddy M J | 18,594 | |
| Edgell K E | 16,318 | |
| Edmonds D | 24,534 | 460 |
| Edmunds E | 18,793 | |
| Edward R D | 46,426 | 2,744 |
| Edwards J C | 6,684 | |
| Edwards R L | 18,597 | |
| Edwards S J | 24,167 | 304 |
| Eenkooren H S | 24,175 | 329 |
| Effa C J | 33,850 | 4,524 |
| Eftoda G | 5,065 | |
| Egeland M G | 22,842 | |
| Eggie C L M | 1,688 | |
| Eide O K | 85 | |
| Eitel S G | 1,853 | |
| Ekman V N | 24,169 | 519 |
| Elchuk L R | 28,648 | |
| Elgie C G | 24,253 | |
| Elias H L | 27,870 | 898 |
| Elias N L | 4,236 | |
| Ellen G | 1,894 | 758 |
| Elley E | 10,137 | |
| Ellington L R | 25,365 | |
| Elliot B A | 21,316 | 92 |
| Elliot J J | 5,776 | |
| Elliott A C | 19,130 | 577 |
| Elliott B H | 31,106 | |
| Elliott D J | 24,167 | |
| Elliott F J R | 33,225 | 58 |
| Elliott P E | 6,579 | |
| Elliott R L | 25,369 | 7 |
| Ellis E S | 23,828 | 10 |
| Ellis K | 2,650 | |
| Ellis P G | 24,101 | 496 |
| Ellis R M | 42,478 | 3,654 |
| Ellis R R | 25,942 | 142 |
| Elmer D R | 27,060 | |
| Elmes E D | 27,206 | 1,896 |
| Elmore D L | 9,300 | 59 |
| Elmore R D | 2,184 | |
| Elphee M | 25,794 | 7 |
| Emard D C | 3,299 | |
| Embury D E | 35,918 | 189 |
| Embury T | 11,525 | |
| Emmelkamp R B | 26,929 | |
| Emmelot L Jr | 20,866 | 421 |
| Endacott N D | 31,960 | 536 |
| Enfield R P | 29,676 | 261 |
| Eng W | 5,391 | |
| Engensperger J | 8,469 | |
| England C L | 1,549 | |
| England J E | 36,912 | 3,343 |
| English J S | 3,362 | |
| English K G | 24,195 | |
| English M P | 18,422 | |
| English W J | 2,318 | 73 |
| Engstrom Y M | 19,039 | 339 |
| Enman T | 3,965 | |
| Enright K G | 1,961 | |
| Ensworth G A | 13,571 | |
| Epp D D | 30,414 | 1,662 |
| Eremko R D | 23,505 | 1,697 |
| Erickson B M | 6,721 | |
| Erickson D W G | 21,129 | |
| Erickson G W | 42,911 | 1,345 |
| Erickson H A | 39,345 | 305 |
| Erickson O R | 31,458 | 612 |
| Erickson W R | 28,068 | 1,205 |
| Erlandson G K | 36,635 | 4,903 |
| Errico D | 46,881 | 1,175 |
| Eschbach S | 6,561 | |
| Eskelson F C | 22,182 | |
| Espenant L G | 46,086 | 6,250 |
| Espinel C | 5,331 | 14 |
| Esplen V D | 24,553 | 641 |
| Ethier D | 9,958 | |
| Ettinger J W | 25,027 | 29 |
| Euverman P J | 21,043 | |
| Evans E | 30,064 | |
| Evans G D | 2,991 | |
| Evans G H | 24,219 | 34 |
| Evans P M | 17,709 | 636 |
| Evans R N | 20,173 | |
| Eveno H J | 1,977 | |
| Evers R | 10,909 | |
| Everson F W | 27,290 | 116 |
| Evin L | 23,186 | |
| Ewald G M | 29,862 | 3,454 |
| Ewalt S D | 16,151 | |
| Ewanyshyn T R | 4,744 | 182 |
| Ewart T A | 24,457 | 153 |
| Ewert A | 35,683 | |
| Ewing K W | 28,267 | 378 |
| Ewings B A | 28,837 | 201 |
| Ezowski R | 2,872 | 117 |
| Faasse V I | 25,262 | 324 |
| Fahlman R A | 32,326 | 3,887 |
| Fakeley J E | 11 | |
| Falcao T | 7,556 | |
| Falconer C G | 20,536 | |
| Faliszewski M J | 42,465 | 2,795 |
| Falk B | 30,530 | 169 |
| Fanjoy E J | 5,770 | 163 |
| Farina P A | 5,881 | 2,110 |
| Faris F | 4,634 | |
| Farmer A H | 25,007 | 1,091 |
| Farndon V A | 5,559 | |
| Farr H G | 27,261 | 7,245 |
| Fatiaki C M I | 11,751 | |
| Faulkner M R | 24,836 | 1,463 |
| Faust R R | 6,298 | |
| Faye D D | 888 | |
| Featherstone J D | 21,929 | 1,851 |
| Federink C E | 1,666 | |
| Fedje P C | 16,897 | |
| Fedorak W J | 30,916 | 11,701 |
| Fedorchuk B T | 21,555 | 2,047 |
| Feenstra E B | 11,317 | |
| Feenstra W | 2,351 | |
| Fehr H | 10,458 | |
| Feldinger G M | 6,315 | |
| Felicio M F | 10,534 | |
| Fellman D V | 34,259 | 347 |
| Fellmann E | 17,992 | |
| Felow L D | 387 | |
| Feltham B A R | 13,671 | |
| Felton L | 230 | |
| Feltrin D F | 31,124 | |
| Fennell C D | 25,991 | |
| Fennell L M | 25,144 | |
| Fennell R M | 29,501 | 321 |
| Fenton G M | 45,126 | 1,162 |
| Fenton M A | 23,044 | 7 |
| Fenton T C | 17,221 | 244 |
| Fenwick S A | 17,184 | |
| Ferenczi S E | 23,767 | 1,048 |
| Ferguson D C | 6,917 | |
| Ferguson D E | 45,323 | 1,583 |
| Ferguson H L | 2,029 | |
| Ferguson N | 17,992 | 325 |
| Ferreira E M | 16,563 | 36 |
| Ferron C | 12,698 | |
| Ffitch R G | 21,944 | 157 |
| Fiddis R W | 40,631 | 996 |
| Fiebelkorn L I | 4,319 | |
| Fiedler B W | 25,074 | 499 |
| Fields D I | 11,441 | 252 |
| Fields D J | 19,222 | 1,160 |
| Filgate R | 16,368 | |
| Filippone A | 8,475 | 927 |
| Findlay B | 7,637 | |
| Findlay R B | 26,262 | 4,455 |
| Findlay R M | 8,022 | |
| Findlay V | 4,066 | |
| Findley J | 20,068 | |
| Finlay V I | 19,130 | |
| Finlayson A G | 26,155 | 1,270 |
| Finlayson D A | 36,618 | 394 |
| Finlayson H N | 23,767 | 3,905 |
| Finnigan J | 5,622 | |
| Fipke N D | 29,662 | |
| Fischer C | 8,771 | 107 |
| Fischer H W | 24,816 | 459 |
| Fischer J G | 43,298 | 2,520 |
| Fish R G | 21,660 | |
| Fisher E W | 31,102 | 85 |
| Fisher N | 25,414 | |
| Fitchett D R | 36,014 | 661 |
| Fitzsimmons J S | 15,718 | |
| Fitzsimmons L | 19,494 | |
| Fitzsimmons R T | 11,239 | 29 |
| Fitzsimons P W | 7,712 | |
| Flanagan J P R | 27,397 | |
| Flavel V | 17,529 | |
| Flay G W | 11,438 | 47 |
| Flegel J E | 7,712 | 26 |
| Fleming B E | 27,206 | 456 |
| Fleming J W | 25,860 | 620 |
| Fleming L W | 26,310 | 37 |
| Fleming M | 18,246 | |
| Fleming R | 20,148 | 306 |
| Fletcher V E | 35,402 | 536 |
| Fletcher V R | 7,431 | |
| Flett S J | 23,892 | 1,357 |
| Fligg D M | 47,899 | |
| Flinn B J | 36,109 | 5,875 |
| Flottvik L J M | 1,540 | |
| Floyd J M | 2,593 | |
| Fochler G L | 22,759 | 263 |
| Fodchuk N S | 2,041 | |
| Fofonoff J | 7,740 | |
| Fograscher P | 3,863 | |
| Fomenko M A | 10,015 | |
| Foote B D | 26,573 | |
| Forbes G R | 502 | |
| Forbes I G | 35,451 | 41 |
| Ford E M | 23,186 | |
| Ford F W | 4,503 | |
| Ford J T | 19,838 | |
| Forrest S R | 8,207 | |
| Forsberg R H | 37,615 | |
| Fortune L R | 4,715 | |
| Foster J C | 25,303 | 1,819 |
| Foster L A | 27,132 | 759 |
| Fothergill J | 1,845 | |
| Foubister M P A | 29,857 | 419 |
| Fountain M | 8,706 | |
| Fouts J | 6,734 | |
| Fowler P G | 38,314 | 2,144 |
| Fowler R J | 15,764 | 214 |
| Fowlie D M | 3,955 | |
| Francis K | 19,130 | |
| Frank R J | 26,165 | 115 |
| Franklin L W | 33,914 | 7,041 |
| Franssen G J | 21,453 | 2,851 |
| Fraser B A | 41,971 | 8,355 |
| Fraser G | 19,175 | 268 |
| Fraser J | 9,700 | |
| Fraser J A | 2,374 | |
| Fraser J D | 29,171 | 4,932 |
| Fraser L | 17,384 | 303 |
| Fraser S A | 31,375 | 2,454 |
| Frauchiger J E | 20,090 | |
| Fredell R A | 36,057 | |
| Fredricksen R R | 31,087 | 4,635 |
| Fredriksen C D | 1,546 | |
| Freed K C | 37,734 | 36 |
| Freeman H J B | 46,679 | 6,868 |
| Frehlick P | 14,429 | |
| French J A | 18,597 | |
| French L J | 25,609 | 469 |
| Fretenburg G A | 474 | |
| Frew P K | 33,833 | 533 |
| Frey T W | 18,565 | |
| Friedenberger R | 10,036 | |
| Friedrich R P | 5,406 | |
| Friend L | 10,187 | |
| Friesen C G | 28,502 | 246 |
| Friesen C W | 23,775 | 168 |

## MINISTRY OF FORESTS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Friesen E | 11,697 | |
| Friesen G P | 26,176 | |
| Friesen T | 19,568 | 269 |
| Friske M R | 7,885 | |
| Friskey M M | 5,386 | |
| Frith K E | 22,463 | |
| Fritz O L | 23,525 | 3,050 |
| Froehlich K H W | 30,688 | |
| Froese C | 11,219 | |
| Froese M F | 5,722 | |
| From H | 9,713 | 66 |
| Frost N | 13,628 | |
| Frostad A K | 4,290 | |
| Fry A D | 45,525 | 1,611 |
| Fuchs T J | 24,560 | |
| Fuglem C | 10,357 | |
| Fuglem P L | 35,738 | 3,538 |
| Fuhrer G | 1,115 | |
| Fukumoto J J | 34,373 | |
| Fukuyama S | 41,051 | 1,187 |
| Fulcher E C | 29,932 | 123 |
| Fulcher M | 37,689 | 163 |
| Fuller E A | 34,573 | 2,662 |
| Fullerton W R | 29,425 | |
| Fulton A A | 9,751 | |
| Fulton C J | 267 | |
| Fur C | 48,478 | 2,569 |
| Furness R | 24,235 | 149 |
| Gaal R | 214 | |
| Gable T M | 1,879 | |
| Gabrielson E | 4,620 | |
| Gabrielson E P | 6,924 | |
| Gadd S A | 1,330 | |
| Gagne J E | 11,490 | |
| Gagne J G | 24,175 | 418 |
| Gagne J M | 10,073 | 29 |
| Gagne L | 23,299 | 821 |
| Gagne M G | 29,232 | 67 |
| Gagnon A I | 951 | |
| Gagnon B M | 1,729 | |
| Gagnon E G | 24,021 | 1,297 |
| Gagnon J S | 10,658 | |
| Gagnon L | 16,011 | |
| Gaida F E | 27,060 | |
| Gairdner N | 9,399 | |
| Gairdner S A | 1,725 | |
| Gairdner T | 10,181 | |
| Gale K C | 17,818 | |
| Gale L | 24,830 | 2,587 |
| Gall M J | 34,766 | 434 |
| Gallagher J L | 26,754 | 3,588 |
| Gallant D R | 17,624 | |
| Gallaway M J | 28,360 | |
| Gallimore J A | 9,627 | 3,311 |
| Gallinger G C | 29,440 | |
| Gamache L E | 3,155 | |
| Gambling P R | 28,440 | 3,990 |
| Gamlin I M | 17,526 | 145 |
| Ganderski E | 31,159 | 3,693 |
| Ganderton R R | 14,935 | 518 |
| Gannon P R | 34,699 | |
| Gannon S A | 18,948 | 652 |
| Garber S M | 7,818 | |
| Garcia M F | 1,433 | |
| Gardiman L | 8,961 | |
| Gardiner D A | 25,031 | 229 |
| Gardiner H W | 25,759 | 304 |
| Gardiner S A | 19,847 | |
| Gardner D S | 8,743 | |
| Gardner S | 29,473 | 2,544 |
| Garfield P M | 10,915 | 274 |
| Garland G B | 7,783 | |
| Garlick J | 6,000 | |
| Garlinge J A W | 32,251 | 3,189 |
| Garon D L | 31,881 | 455 |
| Garrish G J | 7,694 | 829 |
| Garthwaite D K | 21,690 | |
| Gateley P S | 20,934 | |
| Gatenby S M | 34,115 | |
| Gaudry D G | 37,916 | 1,178 |
| Gauthier D | 7,545 | |
| Gauthier G E | 9,734 | |
| Gavaghan J | 27,042 | 1,631 |
| Gavora C A | 18,588 | |
| Gawalko L | 9,264 | |
| Gay R C | 34,385 | 1,159 |
| Gayowski T W | 28,242 | 122 |
| Geary L J | 30,053 | 7,601 |
| Geddes L A | 1,950 | |
| Geddes L W | 29,089 | 2,773 |
| Gedlaman N | 15,706 | 65 |
| Geenson L | 21,783 | 267 |
| Geils D | 18,597 | |
| Geisler M | 43,655 | 4,928 |
| Gelette G W | 37,390 | 1,103 |
| Gell H L | 20,113 | 371 |
| Gendron R J | 3,103 | |
| Gentry G C | 346 | |
| George D | 2,720 | |
| Gerard V | 628 | |
| Gerbinski J A | 10,342 | 53 |
| Gergley I | 8,775 | |
| Gerhart B R | 30,664 | 707 |
| Germain A | 4,325 | |
| Gervais H M | 139 | |
| Geske H D | 19,184 | 239 |
| Gevatkoff P | 33,887 | 526 |
| Giannace D | 11,114 | |
| Gibb M P | 25,664 | |
| Gibbard K W | 27,803 | 191 |
| Gibbons C W | 23,016 | 1,305 |
| Gibbons F G | 158 | |
| Gibbs B E | 4,760 | |
| Gibbs T R | 42,969 | 6,619 |
| Gibson C L | 30,710 | 426 |
| Gibson K | 39,588 | 573 |
| Giesbrecht J J | 16,468 | |
| Giesbrecht J W | 24,438 | |
| Gilbert A | 18,848 | 1,366 |
| Gilbert A | 3,841 | |
| Gilbert D E | 45,284 | 3,248 |
| Gilby S | 11,515 | |
| Gilchrist J | 12,581 | |
| Giles H W L | 47,389 | 2,397 |
| Gilgan N P | 42,532 | 1,777 |
| Gilgan W P | 28,685 | 7 |
| Gill D E | 48,673 | 5,266 |
| Gill M J | 14,337 | |
| Gillette S G | 18,814 | 7 |
| Gilliam J M | 24,481 | 666 |
| Gillich L P | 27,963 | 280 |
| Gillin R F | 15,460 | |
| Gillis M S | 4,411 | |
| Gillis R A | 8,944 | |
| Gillis S | 5,535 | |
| Gilmore A R | 5,943 | |
| Gilmour J R | 45,717 | 271 |
| Ginnever T L | 10,513 | |
| Gionet L A | 20,010 | 678 |
| Gionet M A | 8,622 | |
| Giske R C | 27,290 | 280 |
| Giza R M | 40,685 | 956 |
| Gjerde W E | 27,206 | 2,593 |
| Gladiuk R P | 9,531 | 74 |
| Glaister K G | 21,342 | |
| Glasgow M J | 242 | |
| Glass N J | 26,867 | 2,213 |
| Glazner C P | 20,970 | 254 |
| Gleave C E | 14,219 | |
| Gleave D R | 25,950 | 67 |
| Gleig G C | 3,483 | |
| Glenn A E | 17,767 | |
| Glenny T D S | 1,163 | |
| Glover M | 28,454 | 3,587 |
| Glover M | 177 | |
| Glover R N | | 267 |
| Gluns D R | 31,889 | 1,036 |
| Godet J | 30,423 | 4,495 |
| Godfrey C G | 32,460 | 782 |
| Godfrey J L | 4,691 | |
| Godfrey T W | 44 | |
| Godley S J | 21,028 | 2,521 |
| Godlonton R J | 25,424 | 488 |
| Goelle H | 25,526 | |
| Goeres E S | 6,133 | |
| Goerlitz H E | 8,765 | 108 |
| Goerwell G R | 46,499 | 1,189 |
| Goerwell W T | 6,484 | 567 |
| Goforth B L | 600 | |
| Gokkes S | 19,130 | |
| Goldstone G D | 6,909 | |
| Gomez J R | 20,970 | 106 |
| Goodchild S R | 5,625 | |
| Gooding J D | 5,705 | |
| Goodman D W | 2,337 | |
| Goodrich S | 8,887 | |
| Goodwill G W | 22,465 | 1,535 |
| Goodwin B G W | 23,186 | |
| Goodwin D B | 7,175 | |
| Goodwin J M | 932 | |
| Goold G A | 33,226 | 1,575 |
| Goor H | 30,709 | |
| Gordon A | 22,624 | 36 |
| Gordon B | 2,086 | |
| Gordon E | 3,500 | |
| Gordon I S | 10,681 | 72 |
| Gordon K G | 32,668 | 196 |
| Gordon R C | 42,772 | 1,175 |
| Gordon W | 4,732 | 905 |
| Gore J A | 5,829 | |
| Gorley O J | 44,699 | 3,236 |
| Gorley R A | 41,419 | 2,435 |
| Gorovenko A | 5,714 | 290 |
| Gorrell D | 8,799 | 299 |
| Gorsuch D R | 30,584 | 421 |
| Gosney T F | 28,102 | |
| Gosselin L | 6,525 | |
| Goudge G | 7,665 | |
| Goudy L M | 20,232 | |
| Gough B | 9,713 | 92 |
| Gould K L | 2,017 | |
| Gould R C | 21,524 | 337 |
| Goulet R G | 34,955 | 58 |
| Gourley S D | 356 | |
| Gove A E | 9,726 | |
| Gowriluk J | 25,913 | |
| Goymer S | 18,651 | |
| Graafen P B | 24,058 | 80 |
| Graas W J | 18,507 | |
| Grace J A | 24,807 | 3,440 |
| Graham C A | 20,026 | 993 |
| Graham D G | 3,783 | 182 |
| Graham G E | 30,804 | 160 |
| Graham G K | 1,987 | |
| Graham P J | 24,167 | |
| Graham T | 26,348 | |
| Grainger W M | 25,819 | 2,610 |
| Granger E | 1,511 | |
| Grant D | 43,088 | 2,842 |
| Grant D T | 60,301 | 3,861 |
| Grant F R | 29,192 | 8 |
| Grant G | 39,254 | 468 |
| Grant K A | 1,892 | |
| Grant L | 16,923 | 245 |
| Grauer K V | 18,511 | |
| Gray D R | 28,591 | 4,456 |
| Gray D S | 29,430 | 793 |
| Gray G | 7,651 | |
| Gray J T A | 30,520 | 518 |
| Gray L | 16,558 | 286 |
| Gray R | 29,634 | 86 |
| Gray R R | 44,144 | 3,392 |
| Gray R W | 34,598 | 3,381 |
| Gray S | 22,853 | |
| Grayston R | 26,866 | 170 |
| Greco M L | 20,619 | 530 |
| Green C B | 8,228 | |
| Green E F | 3,236 | |
| Green F C | 27,122 | |
| Green M | 21,256 | 566 |
| Green R N | 36,344 | 2,788 |
| Green T D | 28,917 | |
| Greenall C M | 17,142 | |
| Greene A | 1,227 | |
| Greenfield R R | 36,050 | 1,108 |
| Greenland M E | 356 | |
| Greenley D W | 26,048 | 2,034 |
| Greensword G J | 913 | |
| Greffard L E | 18,258 | |
| Greger L M | 23,884 | 107 |
| Gregerson C R | 2,121 | |
| Greig D J | 10,576 | |
| Greig M G C | 35,326 | 2,633 |
| Greinacher N | 30,266 | 3,512 |
| Greschner R | 20,970 | 3,434 |
| Greskiw G E | 36,962 | 380 |
| Greyell G W | 14,807 | 465 |
| Griffin J S R | 39,699 | 196 |
| Griffiths G P | 24,248 | 403 |
| Griko W L | 6,849 | |
| Grimaldi C G | 29,161 | 409 |
| Grimaldi S K | 23,546 | 1,257 |
| Gripich S G L | 32,533 | 1,434 |
| Groth P | 10,831 | 73 |
| Groulx L | 7,581 | 156 |
| Grove-White G R | 37,340 | 570 |
| Grozier G F | 22,257 | |
| Grozier K B | 28,982 | 365 |
| Gruden W | 3,306 | |
| Grundberg B D | 34,367 | 1,267 |
| Grunerud G D | 31,605 | 1,407 |
| Grunewald B W | 33,032 | 958 |
| Gubbins A G | 20,970 | 491 |
| Gudmundson L | 10,969 | |
| Guedes D M | 18,597 | |
| Guenther E | 402 | |
| Guido D M | 9,371 | |
| Guido J P | 26,632 | 135 |
| Guild G L | 30,460 | 676 |
| Guillon B L | 15,392 | 115 |
| Guinn D R | 25,589 | 2,030 |
| Guise P C | 45,126 | 518 |
| Guitard C A | 19,130 | |
| Gulliford B E | 28,626 | 470 |
| Gunia M V | 4,477 | |
| Guran S | 356 | |
| Gurney D F | 8,444 | |
| Gurnsey G A | 46,033 | 9,955 |
| Gustafson T M | 23,918 | 1,481 |
| Gustavson I M | 3,015 | |
| Guzyk S | 20,232 | |

## MINISTRY OF FORESTS—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Gysbers L | 30,584 | 2,475 |
| Haas R C | 37,707 | 1,026 |
| Hadath E S | 19,101 | 2,327 |
| Hadcock F K | 5,673 | |
| Hagel K W | 33,213 | 443 |
| Hagel R D | 24,167 | 4,017 |
| Haggart L D | 29,740 | 358 |
| Hague J G B | 25,411 | 615 |
| Hahn H | 30,753 | 2,056 |
| Haig A | 3,563 | |
| Haigh D R | 24,661 | 26 |
| Haines R | 1,704 | |
| Hakansson E G | 8,824 | |
| Halbert B L | 4,510 | |
| Hale C A | 315 | |
| Haley G S | 8,199 | |
| Haley J M | 40,383 | 2,341 |
| Haley R C | 8,283 | 26 |
| Halkett D L | 15,834 | |
| Hall A A | 25,051 | 899 |
| Hall B M | 42,191 | |
| Hall D M | 18,184 | |
| Hall J E | 37,038 | 2,999 |
| Hall J M | 21,108 | |
| Hall J R | 39,205 | 639 |
| Hall L J | 41,043 | 2,457 |
| Hall M | 942 | |
| Hall P M. | 39,374 | 4,971 |
| Hall R | 8,476 | |
| Hall R C | 12,223 | |
| Hall R M | 32,042 | |
| Hall T H | 48,425 | 5,956 |
| Hall W E | 48,594 | 1,549 |
| Hall W G | 7,458 | |
| Hallam M D | 13,242 | |
| Hallam P E | 7,672 | 234 |
| Halldorson C J | 405 | |
| Halleran M F H | 3,998 | |
| Hallstrom J H | 25,849 | 54 |
| Halpin-Shippit S M | 29,545 | 577 |
| Halsey K L | 28,897 | 757 |
| Hamagami J Y | 10,414 | |
| Hamaguchi J R | 30,326 | 2,591 |
| Hamann I R | 29,537 | 2,615 |
| Hamann J M | 6,154 | |
| Hamann L O | 37,910 | 617 |
| Hamblin H | 7,931 | |
| Hamblin M A | 20,869 | 1,438 |
| Hambrook C T | 7,494 | |
| Hambrook T J | 43,171 | 7,953 |
| Hames D J | 34,123 | 370 |
| Hames G S | 25,156 | 439 |
| Hames L | 6,295 | 707 |
| Hames L D | 5,179 | |
| Hamilton A J | 12,963 | 330 |
| Hamilton D | 17,899 | 86 |
| Hamilton E H | 35,923 | 4,763 |
| Hamilton H D | 31,838 | 194 |
| Hamilton M R | 10,830 | |
| Hamilton T H | 30,753 | 292 |
| Hamlin J F | 30,584 | 509 |
| Hamm M W | 29,338 | 429 |
| Hammond D A | 18,597 | |
| Hamoline P | 7,369 | 14 |
| Hamre W F | 29,944 | |
| Hand M I | 152 | |
| Handlen B T | 9,699 | |
| Hanke M | 3,127 | |
| Hanlon B R | 6,036 | 7 |
| Hanlon L M | 29,791 | 450 |
| Hanna K | 27,345 | 589 |
| Hannah M | 30,753 | 1,359 |
| Hannah M E | 23,475 | 508 |
| Hannington M | 24,965 | 67 |
| Hansen B | 8,562 | 1,594 |
| Hansen B J | 5,782 | |
| Hansen B V | 40,755 | 2,875 |
| Hansen D J | 6,863 | |
| Hansen E | 431 | |
| Hansen N H | 9,827 | |
| Hansen N R | 7,495 | |
| Hansen S E | 40,044 | 1,630 |
| Hanson B | 10,051 | |
| Hanson B A | 28,046 | 1,986 |
| Hanson J M | 6,348 | |
| Hanson P D | 10,772 | 537 |
| Hanson R L H | 39,748 | 2,562 |
| Hanson S A | 7,242 | |
| Hanson S M | 27,047 | |
| Harbicht D H | 27,290 | 1,018 |
| Harding R G | 45,323 | 2,552 |
| Hardy R W | 29,739 | 833 |
| Hardy W R | 24,319 | |
| Hargreaves D R | 40,099 | 3,204 |
| Hargrove A W | 584 | |
| Hark H H | 30,753 | 2,771 |
| Harker G | 29,790 | |
| Harkins P D | 18,287 | |
| Harlow D D | 10,813 | 51 |
| Harlow J R | 7,475 | |
| Harper D | 343 | |
| Harper J I | 18,673 | 21 |
| Harper P J | 30,170 | 472 |
| Harper P S | 20,268 | |
| Harrington M A | 2,366 | |
| Harris A E | 12,444 | |
| Harris B J R | 19,820 | 67 |
| Harris B M | 9,216 | |
| Harris D E | 31,952 | 4,736 |
| Harris D P | 24,980 | 2,009 |
| Harris J T | 23,402 | 4,170 |
| Harris U M | 2,432 | |
| Harrison B | 20,537 | |
| Harrison B S | 9,058 | |
| Harrison N J | 43,624 | 2,399 |
| Harrison R | 2,469 | |
| Harrower I | 8,972 | |
| Harry C | 5,743 | |
| Hartland T J | 11,427 | |
| Hartley B G | 17,871 | |
| Hartman D V | 20,027 | 686 |
| Hartman H F | 26,538 | 1,739 |
| Hartman U M | 8,189 | 252 |
| Hartwig G A | 14,295 | |
| Hartwig G M | 354 | |
| Harvey B R | 3,358 | 47 |
| Harvey J | 32,968 | 403 |
| Harvey S D | 29,458 | 549 |
| Harvie T | 43,819 | 2,000 |
| Harvie T E | 27,235 | 1,082 |
| Harvie W D | 33,944 | 1,299 |
| Haselmeyer D H | 2,354 | |
| Hatch J S | 2,501 | |
| Hatter I W | 2,090 | 314 |
| Hattie R N | 27,206 | 4,409 |
| Hatton W D | 28,286 | 199 |
| Haugen I L | 27,009 | |
| Hauk C G | 21,312 | |
| Haupt E A | 26,066 | 147 |
| Haupt K D | 26,419 | 73 |
| Havens L A | 33,544 | 1,307 |
| Hawes K D | 5,008 | |
| Hawkey G F | 35,322 | 4,171 |
| Hawkins B A | 20,634 | 2,218 |
| Hawkins D B | 33,855 | 1,049 |
| Hawkins L J | 35,048 | |
| Hawkins R M | 43,564 | 6,556 |
| Hawley A M | 7,842 | |
| Haworth K D | 21,057 | 2,299 |
| Hawryluk S R | 8,700 | 111 |
| Hawrys B A | 38,702 | 869 |
| Haws T | 4,503 | |
| Hay B D | 23,239 | |
| Hayashi W | 4,006 | |
| Hayes H W | 20,800 | 15 |
| Hayes J | 4,810 | |
| Hayes P J | 29,046 | 61 |
| Hayhurst C H | 38,805 | 4,694 |
| Hayman F M | 25,139 | 235 |
| Haynes K J | 30,322 | 3,008 |
| Hayton L K | 17,374 | 222 |
| Haywood D C | 202 | |
| Haywood-Farmer S C | 22,908 | |
| Hazard R C | 1,409 | |
| Heagy M R | 31,898 | 291 |
| Heaman J C | 48,477 | 854 |
| Hearn D M | 21,211 | 118 |
| Heathfield R G | 30,394 | 182 |
| Heaton W F | 24,425 | |
| Hebert K B | 8,536 | |
| Hedden J L | 2,802 | |
| Hedderson J V | 28,088 | |
| Hedin S | 9,222 | |
| Hedin T A | 27,912 | 17 |
| Hedlin D H | 23,016 | |
| Hedlund B J | 18,283 | 462 |
| Heerwagen V M | 1,727 | |
| Hegan A L | 27,290 | 469 |
| Hegarty L J | 24,174 | |
| Heggs W | 30,781 | 445 |
| Hegyi F | 56,221 | 9,846 |
| Heinen B T | 33,666 | 893 |
| Heinrichs R | 24,393 | 3,828 |
| Heisler D S | 9,198 | |
| Hejjas A | 19,130 | |
| Helland M M | 25,012 | |
| Hellekson S L | 23,221 | |
| Hembrough R A | 24,167 | |
| Hemphill G | 34,395 | 1,189 |
| Henchen P L | 1,999 | |
| Henderson B | 20,678 | 50 |
| Hendren D F | 42,298 | 1,214 |
| Hendren D G | 25,813 | |
| Hendricks M A | 4,875 | 399 |
| Hendrickson B R | 38,012 | 489 |
| Hendry R J | 25,509 | 545 |
| Hendry T A | 30,008 | |
| Hendy F W | 34,327 | |
| Henigman J | 38,660 | 4,086 |
| Henke S | 14,894 | |
| Henke W E | 25,631 | 508 |
| Henney B R | 28,278 | 253 |
| Henning H | 8,851 | |
| Henriksen W L | 26,390 | |
| Henry C R | 18,556 | |
| Henry F G | 37,054 | 499 |
| Henry G | | 879 |
| Henry L | 17,627 | 34 |
| Henry M W | 2,164 | |
| Henry N B | 19,047 | 255 |
| Heppner D G | 21,884 | 2,842 |
| Herbert J I | 22,514 | |
| Herbert S | 28,741 | 26 |
| Herchmer D H | 40,487 | 5,061 |
| Herd E D | 7,681 | |
| Hernandez V H | 38,805 | 1,855 |
| Hernstedt T A | 2,988 | |
| Herring L J | 43,011 | 6,839 |
| Herrod L C | 11,338 | |
| Herschmiller M B | 9,777 | |
| Hess L A | 1,839 | |
| Hess S C | 14,529 | |
| Hesse J S | 6,992 | |
| Hesse J W | 10,827 | 1,272 |
| Hewison J M | 1,348 | |
| Hewitt E W | 43,855 | 2,738 |
| Hewlett H W L | 37,923 | 823 |
| Hewson C A | 37,849 | 4,627 |
| Heyer F | 3,520 | |
| Heyes G E | 36,870 | 135 |
| Heyman G M | 28,950 | 503 |
| Hibbins B J | 25,698 | 2,682 |
| Hickl W G | 32,539 | 165 |
| Hicks D | 24,554 | |
| Hicks M I | 19,451 | |
| Hiebert S | 1,763 | |
| High D | 3,360 | 21 |
| High M L | 19,157 | 458 |
| Highsted C J | 54,786 | 96 |
| Highsted J W | 24,537 | 145 |
| Hildebrand D | 3,250 | |
| Hildebrandt A H | 24,556 | |
| Hildebrandt H | 11,907 | |
| Hill B G | 357 | |
| Hill B T | 13,057 | 3,021 |
| Hill C | 66 | |
| Hill D N | 9,309 | 7 |
| Hill E J | 13,658 | |
| Hill G E | 25,519 | 7,877 |
| Hill J G | 50,878 | 2,181 |
| Hill J L | 8,345 | |
| Hill R H | 731 | |
| Hillman D T | 729 | |
| Hillman M L | 9,943 | |
| Hills A D | 10,448 | 2,064 |
| Hilton J E | 42,357 | 1,492 |
| Hilton W E | 27,991 | 864 |
| Himech J | 22,804 | 547 |
| Hindle L F | 25,031 | |
| Hindson R A | 23,789 | 532 |
| Hinke J M | 14,477 | 192 |
| Hinnen M R | 25,932 | 2,981 |
| Hinton R A | 16,605 | |
| Hisch P K | 8,563 | |
| Hittos R L | 6,877 | |
| Hlady E | 47,576 | 4,346 |
| Hoag M | 5,298 | |
| Hoddinott S B R | 38,504 | 4,595 |
| Hodge J C | 4,326 | |
| Hodges K | 26,164 | 52 |
| Hodges S I | 4,130 | |
| Hodgkinson R S | 28,671 | 1,434 |
| Hodgson G F | 26,868 | 484 |
| Hodson S | 5,493 | |
| Hoehne G E R | 17,741 | 237 |
| Hoessmann J J | 277 | |
| Hoffmann E R J | 36,344 | 1,434 |
| Hoffner R G | 24,495 | |
| Hoffus M | 1,225 | |
| Hogan H G | 23,194 | |
| Hogan J A | 35,705 | 245 |
| Hogan M E | 18,956 | 601 |
| Hogan R E | 8,716 | 206 |
| Holitzki J P | 10,051 | |
| Holitzki P O | 44,203 | 1,255 |
| Holland B W | 1,272 | 631 |
| Holland W J | 22,358 | 705 |
| Hollefreund C C A | 24,167 | 36 |
| Holley A | 11,672 | |
| Holley C | 19,559 | 384 |
| Hollinger M N | 3,742 | |

## MINISTRY OF FORESTS—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Hollingshead J | 12,513 | 294 |
| Holloway W B | 38,805 | 850 |
| Holm L P | 32,871 | |
| Holm V A | 43,449 | 93 |
| Holmes D J | 29,427 | 2,373 |
| Holmes D M | 162 | |
| Holmes Y | 4,394 | |
| Holmgren K A | 23,100 | 501 |
| Holoboff L E | 356 | |
| Holroyd S D | 26,247 | 74 |
| Holt E | 37,842 | 1,501 |
| Holyoak H R | 1,579 | |
| Homey S | 1,373 | |
| Hommy L M I | 5,224 | |
| Homoky S G J | 38,566 | 2,252 |
| Hong R M | 25,787 | |
| Hooge B | 6,562 | 159 |
| Hooks G N | 18,642 | |
| Hooper A C | 25,884 | |
| Hoover B | 23,248 | 189 |
| Hope G D | 17,308 | 765 |
| Hope W J | 26,155 | 606 |
| Hopkins M | 6,050 | |
| Hopkinson S J | 6,078 | |
| Hopp W R | 28,632 | 117 |
| Hopper J | 14,049 | |
| Hopwood G C | 776 | |
| Horel S E | 304 | |
| Horie J P | 29,629 | 3,644 |
| Horkoff M J | 26,965 | 3,449 |
| Horley G R | 25,229 | |
| Horley J L | 16,289 | 20 |
| Horne D | 9,360 | |
| Horne R J | 8,794 | |
| Horner S B | 25,014 | |
| Horning B | 38,805 | 3,452 |
| Horrocks L R | 9,057 | |
| Horseley M F | 190 | |
| Hosick J | 36,746 | 1,604 |
| Hosler W S | 3,291 | |
| Hough S J | 29,020 | 572 |
| Houghtaling J E | | 119 |
| Houghton D T | 26,161 | 83 |
| Houlind W D M | 27,423 | 239 |
| Howard K W | 8,916 | 808 |
| Howard L D | 33,899 | 1,677 |
| Howard M P | 23,186 | |
| Howard W G | 43,224 | 532 |
| Howe J W | 48,477 | 1,320 |
| Howes I T | 35,812 | 570 |
| Howie E A | 3,026 | |
| Hoy S J | 31,563 | 5,304 |
| Hoyrup A R | 33,474 | |
| Hoyrup J D | 37,124 | 662 |
| Hoyt A G | 36,444 | 1,805 |
| Hromadnik R D | 8,393 | |
| Hromatka H J | 23,058 | 3,829 |
| Hromatka J B | 1,182 | |
| Hubbell A C | 5,996 | |
| Huber R F | 33,126 | 7,954 |
| Huber S | 1,838 | |
| Huck A J | 24,513 | 757 |
| Hudock M J | 35,654 | 777 |
| Hudson C W | 24,409 | 686 |
| Hudson R G | 30,753 | 1,470 |
| Huegle F | 24,167 | |
| Huettmeyer K | 37,873 | 54 |
| Hughes A J | 35,728 | 189 |
| Hughes E M | 25,554 | 278 |
| Hughes J W | 29,778 | 1,565 |
| Hughes K | 5,722 | |
| Hughes M | 25,346 | 411 |
| Hughes N M | 17,886 | 357 |
| Hughes P D | 25,229 | 7 |
| Hughes R | 42,739 | 4,806 |
| Hughes R H | 35,184 | 318 |
| Hughes R H | 42,456 | 971 |
| Hughes T G | 23,700 | 396 |
| Hughes W E | 27,241 | |
| Huisman C M | 1,975 | 258 |
| Humphreys P J | 18,888 | 612 |
| Hunt D R | 30,584 | 1,873 |
| Hunt D W | 36,105 | 1,228 |
| Hunt K | 2,764 | |
| Hunt S C | 20,934 | 975 |
| Hunter A | 3,433 | 891 |
| Hunter A P | 14,394 | 156 |
| Hunter J S | 27,206 | 922 |
| Hunter K L | 6,114 | |
| Hunter N | 356 | |
| Hunter N M J | 6,009 | |
| Hunter R W | 13,058 | |
| Hunter V | 19,273 | |
| Huntington M T | 2,440 | |
| Hupet D | 6,052 | |
| Hurd B M | 19,130 | 669 |
| Huscroft K R | 825 | |
| Huscroft W R | 23,016 | 1,032 |
| Huston J E | 12,801 | |
| Hutcheson D W | 45,401 | 4,121 |
| Hutchings W S B | 51,824 | 2,000 |
| Hutchinson B W | 27,213 | 693 |
| Hutchinson L M | 20,026 | 304 |
| Huxley W J | 36,331 | 2,419 |
| Hyde R E | 13,433 | 23 |
| Hynd G | 44,128 | 1,568 |
| Hynds A L | 22,672 | |
| Hynek M J | 1,908 | |
| Hyslop A | 30,087 | 663 |
| Ibbs J L | 30,753 | 223 |
| Ida L | 1,109 | |
| Ieperen D | 1,190 | |
| Illingworth K | 52,768 | 6,927 |
| Illingworth R C | 32,648 | 1,718 |
| Ilnytzky S | 31,718 | |
| Inaba S G | 12,907 | 20 |
| Infeld G | 22,804 | 162 |
| Inglis O N M | 27,206 | |
| Inglis T G | 9,809 | 796 |
| Ingram J D | 37,229 | 859 |
| Ingram K J | 50,108 | 20,588 |
| Innes A M | 19,130 | |
| Inouye M | 22,778 | 1,915 |
| Irvin P | 9,804 | |
| Irvine L | 7,858 | |
| Irvine R G | 11,339 | |
| Irvine R L | 25,883 | 115 |
| Irving H L | 6,393 | |
| Irwin A | 19,775 | |
| Irwin B R | 26,437 | 52 |
| Irwin C A | 7,188 | 5 |
| Irwin D A | 9,603 | |
| Irwin J G | 18,597 | |
| Irwin R | 10,141 | |
| Irwin T W | 36,300 | 791 |
| Isenor M G | 4,389 | |
| Ismay M | 20,934 | 110 |
| Ivanco B G | 36,304 | 2,846 |
| Ivatts C M | 19,130 | |
| Jablonski M | 12,760 | 432 |
| Jack D G | 30,584 | 3,846 |
| Jackson A E | 7,318 | |
| Jackson D V | 4,287 | |
| Jackson K E G C | 679 | |
| Jackson R T | 4,956 | 100 |
| Jackson S M | 17,377 | 57 |
| Jackson W T | 32,834 | 3,171 |
| Jacob R F | 25,638 | 3,161 |
| Jacobson M R | 22,856 | 694 |
| Jacobson S J | 4,723 | |
| Jakubowski D F | 13,460 | |
| James E E | 33,636 | 316 |
| James I S | 2,020 | |
| Jane S M | 18,458 | |
| Janes L R | 24,916 | |
| Jang J G H | 35,658 | 444 |
| Jang L D | 30,304 | 2,723 |
| Janning H B | 16,732 | 93 |
| Janning H W A | 33,007 | |
| Janowsky D E | 10,092 | |
| Janzen B | 10,737 | |
| Janzen J W E | 27,708 | 357 |
| Jaquish B C | 36,370 | 4,161 |
| Jardany K W | 26,296 | 217 |
| Jarrett J | 3,841 | |
| Jarvis C M | 23 | |
| Jarvis R | 14,152 | |
| Jarvis S | 5,983 | |
| Jassal S K | 396 | |
| Jeakins P | 7,561 | 143 |
| Jeannotte B | 7,448 | 141 |
| Jede A | 26,130 | 1,216 |
| Jefferson L W | 31,986 | 1,998 |
| Jeffery M H | 39,100 | 1,690 |
| Jeffrey R | 2,225 | |
| Jeklin E M J | 26,053 | 1,341 |
| Jenkins D A | 23,983 | 426 |
| Jenkins J B | 47,576 | 1,178 |
| Jennejohn R G | 43,029 | 246 |
| Jensen D E | 29,402 | 570 |
| Jensen E | 17,591 | 709 |
| Jensen H P | 23,609 | 208 |
| Jensen R R | 2,113 | |
| Jensen S T | 26,387 | |
| Jensen T L | 17,911 | 206 |
| Jensen W S | 32,839 | 1,062 |
| Jenson E A | 45,323 | 7,057 |
| Jenvey S | 11,058 | 356 |
| Jeppesen M D | 4,555 | |
| Jobb T | 25,243 | 133 |
| Jobke M E | 22,759 | |
| Johannesen G E | 20,755 | 126 |
| Johansen E P | 38,070 | 511 |
| Johansen R P | 16,531 | |
| Johnnie M J | 2,257 | |
| Johns M | 1,327 | |
| Johnsen J M | 23,598 | 3,047 |
| Johnsen L W | 25,356 | 812 |
| Johnsen R | 12,106 | 72 |
| Johnsen R V | 23,186 | |
| Johnson C M | 54,246 | 15,111 |
| Johnson C R | 1,595 | |
| Johnson D | 2,164 | |
| Johnson D G | 5,456 | 67 |
| Johnson E | 9,223 | |
| Johnson E M | 19,801 | |
| Johnson E M | 5,091 | |
| Johnson J | 21,794 | 2,544 |
| Johnson J M | 11,290 | |
| Johnson K E | 19,982 | 986 |
| Johnson K E | 5,840 | |
| Johnson K E | 13,950 | 183 |
| Johnson L M | 18,701 | |
| Johnson L M | 29,357 | 179 |
| Johnson M | 22,802 | |
| Johnson M P | 21,831 | 2,396 |
| Johnson R | 26,272 | |
| Johnson R A | 41,120 | 1,469 |
| Johnson R L | 32,356 | 594 |
| Johnson S R | 1,909 | |
| Johnson T | 14,427 | |
| Johnson W A | 31,553 | |
| Johnston E A | 1,073 | |
| Johnston J R | 1,059 | |
| Johnston L A | 12,918 | |
| Johnston M I | 1,303 | |
| Johnston T R | 39,602 | 1,287 |
| Johnston W O | 33,599 | 164 |
| Johnstone C E | 20,425 | |
| Johnstone W D | 48,477 | 5,192 |
| Jonas R G | 24,167 | 2,136 |
| Jones G C | 26,746 | 135 |
| Jones J R | 30,363 | 647 |
| Jones L | 512 | |
| Jones L G | 1,666 | |
| Jones L G A | 21,506 | 628 |
| Jones M B J | 18,099 | |
| Jones M J | 5,668 | |
| Jones P H | 23,318 | 321 |
| Jones R C | 48,164 | 8,094 |
| Jones R I | 25,327 | 431 |
| Jones S R | 6,850 | |
| Jones S R | 14,855 | |
| Jongbloets A D | 2,903 | |
| Jongejan S | 21,878 | 7 |
| Jonker J W | 27,048 | |
| Jordan G | 10,228 | |
| Jordens R C | 45,126 | 5,137 |
| Jordheim K C | 28,586 | 3,291 |
| Jordsvar T E | 5,145 | 54 |
| Jorgenson L | 7,006 | |
| Joschko R T | 7,635 | |
| Jossul T W | 28,938 | 229 |
| Joyce A C | 45,780 | 3,584 |
| Jubb M D | 20,934 | |
| Judson S Y | 3,287 | |
| Juhasz E A | 38,467 | |
| Juhasz J | 50,823 | 8,506 |
| Jupp G W | 26,460 | 7 |
| Juskiw N W | 8,968 | |
| Kabatow M E | 10,814 | |
| Kabool R J | 25,126 | 161 |
| Kaczur I | 7,436 | |
| Kaehn C A | 9,086 | |
| Kagawa P K | 4,635 | |
| Kaiser M G | 27,292 | 1,449 |
| Kalesnikoff S S | 721 | |
| Kalischuk G P | 27,264 | 34 |
| Kalmakoff F | 12,924 | |
| Kals W C | 23,530 | 390 |
| Kaminishi F N | 19,130 | |
| Kamp A B | 17,640 | |
| Kamstra O J | 10,827 | 1,119 |
| Kandt E I | 21,118 | 510 |
| Kaplun B A | 25,576 | 949 |
| Kardos L | 7,380 | |
| Karl D I | 11,080 | |
| Karl J H | 24,167 | |
| Karlsen L I | 21,828 | 721 |
| Karlsson S A I | 42,981 | 1,219 |
| Karsgard B | 9,150 | |
| Kasdorf J | 23,876 | 1,173 |
| Kasper N D | 298 | |
| Kassay K L | 27,921 | 5,120 |
| Kassay V G | 38,566 | 5,940 |
| Kassian R P | 34,657 | 340 |
| Katasonoff J | 31,089 | 1,028 |
| Kato M S | 5,739 | 414 |
| Kambe A | 8,750 | |
| Kaufman R E | 3,029 | |
| Kautz L | 20,212 | 45 |

## MINISTRY OF FORESTS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Kavaliunas K P | 33,998 | |
| Kawahara K K | 9,589 | |
| Kawashima K | 23,984 | 1,011 |
| Kay J L | 18,191 | |
| Kazakoff A K | 18,161 | |
| Keddie D | 21,878 | |
| Kedge E C | 38,566 | 1,265 |
| Keefe R R | 52,616 | 6,024 |
| Keehn C S | 1,182 | |
| Keep R N | 32,974 | 450 |
| Kehler D B | 29,310 | 44 |
| Keilty D R | 25,983 | |
| Keir G T | 36,797 | 467 |
| Kelderman L | 9,512 | 21 |
| Kellar D | 4,952 | |
| Keller B | 28,053 | |
| Kellett W | 8,424 | |
| Kelly A | 5,974 | |
| Kelly D L | 25,290 | 254 |
| Kelly T W | 7,940 | |
| Kelman C | 2,164 | |
| Kemball K | 15,896 | |
| Kemble A S | 6,094 | |
| Kemmler S | 3,050 | 67 |
| Kempe N L N | 23,717 | 84 |
| Kempf J B | 28,418 | 1,306 |
| Kenkel K M | 3,488 | |
| Kennah G L | 48,388 | 6,300 |
| Kennedy D M | 5,433 | |
| Kennedy D T | 6,205 | |
| Kennedy P R | 27,391 | 104 |
| Kennedy R A | 10,842 | |
| Kennedy R D C | 24,193 | |
| Kennelly D P | 23,334 | 191 |
| Kenning P N | 11,637 | |
| Kent D P | 19,519 | |
| Kent W N | 23,533 | |
| Keogh C A | 5,214 | |
| Keraiff T D | 9,054 | 13 |
| Kern C D | 32,537 | 3,006 |
| Kernaghan G W | 6,011 | 67 |
| Kerr D | 12,109 | |
| Kerr D C | 134 | |
| Kerr D G | 37,612 | 2,239 |
| Kerr G | 14,027 | |
| Kerr M G | 12,150 | 169 |
| Keser H M | 16,769 | |
| Ketcheson M V | 14,872 | 519 |
| Kettle P J | 16,590 | |
| Keys D | 23,732 | |
| Khan I A | 35,678 | 4,700 |
| Kibbe D G | 24,853 | 281 |
| Kiddie G A | 4,184 | |
| Kielo J J | 7,854 | |
| Kikkert A H | 26,038 | 661 |
| Kilmartin J H | 5,415 | |
| Kilshaw D G | 37,155 | 1,752 |
| Kilshaw G | 6,987 | |
| Kim H C | 37,808 | 125 |
| Kimmerly R K | 23,123 | 1,399 |
| Kimmitt P | 9,188 | |
| Kinaschuk C C | 501 | |
| Kindt C S | 49,156 | 3,251 |
| King E A | 24,937 | 261 |
| King J | 7,097 | |
| King J C | 27,079 | 130 |
| King J G | 45,323 | 7,691 |
| King J L | 28,845 | |
| Kingwell M I | 18,249 | |
| Kingwell W H | 27,241 | 119 |
| Kinnear D W | 41,085 | 793 |
| Kinoshita G | 26,115 | 197 |
| Kinsey D W | 11,092 | |
| Kirby J A | 49,333 | 2,209 |
| Kirby J E | 38,481 | 804 |
| Kirchner D E | 1,852 | |
| Kirke G B | 38,805 | 2,718 |
| Kirkpatrick R L | 10,580 | |
| Kirsh I B | 23,190 | 70 |
| Kiss G K | 48,477 | 4,900 |
| Kiss J | 45,126 | |
| Kitamura F T | 31,353 | 645 |
| Kivari A E | 36,032 | 3,136 |
| Klasen C B | 30,173 | 1,774 |
| Klassen M | 9,135 | |
| Klassen R J | 300 | |
| Klassen R M | 6,213 | |
| Klassen V J | 32,655 | 2,329 |
| Klettke M E | 7,598 | |
| Klinge D M | 17,826 | 1,450 |
| Klinka K | 51,824 | 4,128 |
| Knapik J | 8,095 | |
| Knapp C G | 3,127 | |
| Knecht B | 8,441 | |
| Knoe E J | 12,329 | 35 |
| Kneeland A R | 29,769 | 2,969 |
| Knezevich J F | 37,389 | |
| Knight E | 57,103 | |
| Knight L M | 356 | |
| Knippelberg J M | 11,756 | |
| Knock J R | 7,849 | 257 |
| Knott S M | 8,281 | |
| Knotts R A | 30,753 | 2,572 |
| Knutson C | 5,330 | |
| Knutson R G | 31,697 | 91 |
| Kohlen A J | 27,212 | 1,992 |
| Kohlen D J | 23,753 | 332 |
| Kohlhauser R | 7,340 | 98 |
| Kohlman E B | 4,224 | |
| Kohlman M A E | 4,190 | |
| Kohorst L A | 25,126 | 68 |
| Kolk J D | 8,461 | |
| Kolonsky C | 2,789 | |
| Komori J E | 1,469 | |
| Konishi J | 49,113 | 7,162 |
| Konkin D W | 11,768 | 386 |
| Konkin E | 20,934 | |
| Konkin W | 26,867 | 1,328 |
| Kononowicz R S | 20,893 | 443 |
| Koodrin M | 5,019 | |
| Kooistra C M | 35,562 | 5,607 |
| Kooistra R | 7,544 | 234 |
| Koop G D | 576 | |
| Koop R J | 20,857 | 305 |
| Kopec K | 26,492 | 121 |
| Kopp C J | 21,851 | 820 |
| Kopriva O | 24,246 | |
| Korecki M | 1,717 | |
| Koro B S | 12,206 | 196 |
| Kory M D | 4,069 | |
| Kossinn R M | 19,809 | 99 |
| Kouwenhoven J | 31,822 | 441 |
| Kovats M | 46,082 | 1,077 |
| Kowalski A | 28,831 | 352 |
| Kozar V A | 1,895 | |
| Kraft D | 15,705 | |
| Krajczar E | 45,323 | 3,475 |
| Krajczar K W | 8,279 | |
| Kramer M H | 264 | 146 |
| Kramer P C | 13,383 | |
| Krane A R | 32,349 | 134 |
| Krantz N | 6,959 | |
| Krause R | 8,644 | |
| Krestinsky B J | 20,934 | 70 |
| Krestinsky G D | 11,276 | |
| Kristan A | 22,257 | |
| Kristensen E L | 19,130 | |
| Kristian A | 4,455 | |
| Kristiansen D A | 38,566 | |
| Kristiansen G S | 9,832 | 87 |
| Krogh A L | 2,286 | |
| Krotky M J | 27,060 | |
| Krotz G G | 29,314 | 695 |
| Krug P M | 559 | |
| Krumlik G J | 39,476 | 2,839 |
| Krupop R | 9,265 | 7 |
| Krywonos D | 4,938 | |
| Kubicek N E | 18,597 | |
| Kudrle S | 6,161 | |
| Kuhar A B | 10,186 | |
| Kukucka J | 905 | |
| Kurhinen T | 4,421 | |
| Kusick G D | 1,755 | |
| Kusisto J C | 24,167 | 844 |
| Kuster L P | 39,205 | 303 |
| Kusters I M | 87 | |
| Kvarv E | 35,845 | 1,006 |
| Kyle H A | 34,702 | 1,026 |
| Kyme W R | 25,050 | |
| La Fave R N | 28,324 | 2,128 |
| La France M G | 28,358 | 9,734 |
| La-Couvee I J | 33,525 | 4,996 |
| La-Fave M | 28,929 | 1,776 |
| La-Fortune A J | 31,232 | 1,029 |
| Labinsky C | 1,983 | |
| Laboyne J D | 28,446 | 711 |
| Lacasse L E | 24,592 | 403 |
| Lacey T E | 40,016 | 1,346 |
| Lacharity A V | 22,048 | |
| Lacouvee M J | 18,287 | 160 |
| Lacroix E | 4,921 | |
| Ladd J R | 25,760 | |
| Ladds J | 8,602 | |
| Ladret D M | 3,068 | |
| Laforest M A | 25,369 | 823 |
| Laforest S | 11,261 | |
| Laframboise A V | 21,129 | |
| Laframboise D I | 6,753 | |
| Lagasse L S | 4,919 | |
| Lagore D A | 31,091 | 261 |
| Lagadin B | 30,493 | 105 |
| Laidlaw D G | 18,669 | 372 |
| Laidler D P | 454 | |
| Laird R M | 28,965 | 5,421 |
| Laitinen S G | 21,814 | |
| Laitinen S M | 2,770 | |
| Lalonde C A | 10,865 | |
| Lam S | 37,107 | 6,937 |
| Lamarche L | 243 | |
| Lamarsh D J | 5,529 | |
| Lamash J M | 23,185 | 408 |
| Lambert S E | 25,673 | 381 |
| Lamond C J | 19,312 | |
| Lamont F | 19,130 | |
| Lamont W J | 38,225 | 1,223 |
| Lamontagne D A | 12,099 | |
| Lamoureux R R | 24,058 | 7,511 |
| Landry K C | 13,323 | |
| Lane B J | 1,797 | |
| Lane M M | 5,420 | 117 |
| Lane T I | 30,584 | 15 |
| Lang E J | 18,644 | |
| Lang L M | 5,150 | |
| Langdale K G | 25,163 | 7 |
| Langevin G J | 31,911 | 1,401 |
| Langlais L F | 10,306 | |
| Langley B | 18,597 | |
| Langlois J W | 28,872 | 673 |
| Langlois L M | 10,677 | 51 |
| Langridge D W | 36,820 | 2,331 |
| Langstaff V | 9,881 | |
| Lansall H L | 3,352 | 5 |
| Lapointe C L M | 10,773 | |
| Large H | 8,875 | 52 |
| Larock M D | 17,245 | 1,216 |
| Larocque M S | 20,772 | 50 |
| Larose C | 22,879 | 204 |
| Larsen G L | 27,486 | 189 |
| Larsen L E | 26,238 | 623 |
| Larsen P | 28,214 | 119 |
| Larsen S A | 16,309 | |
| Larsen T G | 26,737 | 14 |
| Larson D L | 315 | |
| Larson D M | 16,220 | |
| Larson W | 25,480 | |
| Larue M R | 30,753 | 1,177 |
| Laseur A | 12,457 | |
| Laton K F | 20,026 | |
| Latremouille G D | 2,009 | |
| Latremouille M D | 5,084 | |
| Latremouille V L | 7,792 | 182 |
| Lauder C A | 23,617 | |
| Laughman D K | 23,627 | |
| Laveck M | 7,148 | |
| Lavelle K | 31,386 | 135 |
| Lavery P G | 3,743 | |
| Lavia J A | 25,585 | 38 |
| Lavoie M | 18,594 | |
| Lavoie N | 3,423 | |
| Law C | 5,996 | |
| Lawrence C | 10,826 | |
| Lawrence D F | 27,322 | 105 |
| Lawrie D M | 42,191 | 1,906 |
| Lawrie S G | 28,808 | 550 |
| Lawson J G | 21,594 | |
| Lazar S T | 315 | |
| Lazette-Bergen B M | 12,236 | 570 |
| Le Blanc D K | 23,186 | |
| Leach D L | 7,747 | |
| Leach J J | 21,693 | |
| Leach M A | 26,094 | 14 |
| Leadem C L | 36,662 | 713 |
| Leahey T G | 25,365 | 3,767 |
| Leakey D | 1,924 | |
| Leander P W S | 21,080 | 804 |
| Leary S | 9,251 | 14 |
| Leask D L | 885 | |
| Leask R G | 4,178 | 2,077 |
| Lebel A F | 14,147 | |
| Lebourdais D S | 2,249 | |
| Leckie R B | 33,534 | 78 |
| Leclair J J | 32,671 | 7,439 |
| Leclair L C | 22,603 | 22 |
| Lecuyer R G | 28,717 | 933 |
| Leduc J E | 47,204 | 6,661 |
| Leduc R H A | 34,051 | |
| Lee B K | 27,361 | |
| Lee B M | 12,235 | |
| Lee C E | 13,112 | 52 |
| Lee D A | 7,128 | |
| Lee L | 21,712 | 169 |
| Leech J L | 4,264 | |
| Leeder A E | 39,786 | |
| Leeson R P | 28,522 | 27 |
| Lefevre L A | 6,764 | |
| Leffler B | 787 | |
| Lefrancois M A | 28,922 | 23 |
| Legault M | 30,027 | 107 |
| Legge W M | 376 | |
| Lehoux L | 10,001 | |
| Leitch W R C | 671 | 388 |

## MINISTRY OF FORESTS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Lekivetz M J | 19,358 | |
| Lelacheur D L | 35,242 | 955 |
| Lemon L S | 1,795 | |
| Lemon L T | 21,831 | 475 |
| Lenarcic T | 12,400 | |
| Lenardt R G | 171 | |
| Lenser A W | 33,320 | 31 |
| Leong Y H | 27,364 | |
| Leontowicz J | 255 | |
| Lepage A | 9,355 | |
| Lepard M L | 12,222 | |
| Lepine D D | 9,324 | |
| Leroux G D | 11,687 | 928 |
| Leroux L | 34,722 | 171 |
| Leroux M J | 7,144 | |
| Lesergent G | 18,844 | 104 |
| Leslie J L | 19,430 | 58 |
| Lesowski G V | 754 | |
| Lestage E L | 5,834 | |
| Lester T H | 48,310 | 10,128 |
| Letain A C | 24,612 | 322 |
| Letchford R A | 24,623 | 690 |
| Letham R N | 20,233 | 15 |
| Letourneau D A | 4,825 | 292 |
| Levesque I J | 20,743 | |
| Lewandowski B S J | 1,550 | |
| Lewis C L | 13,772 | 498 |
| Lewis D D | 28,403 | 3,079 |
| Lewis H V | 55,354 | 4,279 |
| Lewis L | 21,878 | |
| Lewynsky A | 12,015 | |
| Liber R C | 9,369 | |
| Lick V | 914 | |
| Lielich L | 355 | |
| Life J H | 1,070 | |
| Lihou R W | 36,941 | 5,098 |
| Lilly S V | 12,154 | |
| Lindaas M | 1,709 | 124 |
| Lindberg M T | 39,255 | 24,226 |
| Lindeburgh S B | 15,199 | 574 |
| Lindenblatt W | 21,416 | |
| Lindsey S | 33,340 | 1,913 |
| Linnell L | 10,475 | |
| Lipsett J A | 18,191 | |
| Lissell D A | 20,970 | 1,179 |
| Listar I | 33,617 | |
| Lister C W M | 39,205 | 692 |
| Lister G W | 7,812 | |
| Litchfield W L | 332 | |
| Litt S | 18,575 | |
| Litterick J P | 23,087 | |
| Little A J | 38,644 | 88 |
| Little A R | 26,230 | 321 |
| Little C A | 2,015 | |
| Little J H | 44,720 | 3,189 |
| Liu A W | 23,016 | 97 |
| Livesey R A | 26,722 | 15 |
| Livingstone S O | 27,350 | 568 |
| Lizna V W | 24,040 | 549 |
| Llewellyn K G | 27,633 | 207 |
| Lloyd D A | 34,482 | 3,679 |
| Lloyd G D | 46,080 | 4,841 |
| Lloyd G R | 20,934 | |
| Lloyd-Smith J | 33,515 | |
| Lloynd W | 2,414 | |
| Lo I | 20,934 | 278 |
| Lochrie T L | 245 | |
| Lodge B K | 33,301 | 331 |
| Loe D | 3,405 | |
| Loehr G J | 31,535 | 1,461 |
| Loepp M S | 4,298 | |
| Loeppky D F | 26,690 | |
| Loewen G L | 10,235 | |
| Loftus T L | 63 | |
| Logan N I | 23,223 | 27 |
| Logan R E | 24,058 | 636 |
| Logan S | 6,007 | |
| Loggie C B | 30,871 | |
| Lohr L B | 24,058 | 1,176 |
| Lohr S E | 30,584 | 3,770 |
| Lokken L C | 6,618 | |
| Loland M A | 18,663 | 140 |
| Lomas E M | 18,597 | |
| Long E A | 1,250 | |
| Long G | 8,063 | |
| Long J W | 1,482 | |
| Long K E | 19,494 | 137 |
| Long S A | 40,203 | 112 |
| Longair F M | 32,482 | |
| Longstaff L A | 1,788 | |
| Lorch F D | 25,128 | 26 |
| Lord G | 7,265 | 85 |
| Lord J G | 19,307 | |
| Lorette M P | 2,000 | |
| Lort J E | 21,592 | |
| Lortacher W | 18,593 | 1,574 |
| Losch E | 24,058 | 1,105 |
| Lossing A H | 24,048 | |
| Louden R E | 26,831 | 1,415 |
| Lougheed W C | 24,689 | 750 |
| Louie J W H | 45,126 | 4,958 |
| Lousier J D | 44,972 | 5,656 |
| Love D K G | 36,057 | 631 |
| Lovegrove T | 1,803 | 16 |
| Loverenow L | 20,093 | 34 |
| Lovering K | 9,109 | |
| Lovering L | 6,689 | |
| Lowrey S D | 44,239 | 2,747 |
| Loyd B M | 4,606 | |
| Loyd J | 11,541 | |
| Loyie D | 5,526 | |
| Lozinsky B | 4,284 | |
| Lucas B A | 24,040 | |
| Lucas G F | 23,101 | 1,294 |
| Lucas J A | 30,694 | 61 |
| Luce L W | 13,279 | |
| Luchak D | 2,671 | |
| Lucoe D M | 21,251 | |
| Lukes K J | 26,537 | |
| Lukinuk L M | 18,505 | |
| Lund C E | 10,411 | |
| Lund L | 26,409 | |
| Lund R E | 9,711 | |
| Lundberg A | 7,324 | |
| Lundstrom P R | 24,430 | 63 |
| Lunzmann H | 12,069 | |
| Lunzmann L | 7,502 | |
| Lupul V O | 9,279 | |
| Luscombe W B | 23,672 | 247 |
| Lush C M | 14,578 | 232 |
| Lush S | 24,167 | |
| Lussier J L R | 30,753 | 635 |
| Lussier K | 19,292 | |
| Luthje M R | 11,386 | |
| Lygas P E | 9,058 | 474 |
| Lyle R J | 24,385 | |
| Lynam M A | 5,398 | 13 |
| Lynch L N | 24,378 | 1,747 |
| Lynch L V B | 25,831 | 105 |
| Lyons E H | 35,393 | 1,671 |
| Lytton A M | 6,886 | |
| Ma T Q | 25,860 | |
| Maas A J | 24,409 | 484 |
| MacAdam A M | 18,990 | 1,713 |
| MacDermid E F | 27,052 | 3,421 |
| MacDonald L R | 6,997 | |
| MacDonald M A | 14,869 | 205 |
| MacDonald R E | 31,485 | 3,771 |
| MacDonald R F | 36,877 | 703 |
| MacDonald R G | 36,629 | 429 |
| MacDonald S A | 22,047 | 194 |
| MacDonald S A | 6,147 | 1,571 |
| MacDonald V J | 7,991 | 268 |
| MacDonell M D | 240 | |
| MacDonell R A | 3,794 | |
| MacDougall C G | 34,719 | 1,622 |
| MacDougall M E | 17,215 | |
| MacDougall R C | 27,775 | 614 |
| MacDougall R G | 19,328 | 465 |
| Mace P A | 1,861 | |
| MacFarlane E | 29,200 | 818 |
| Machowski R S | 24,706 | 229 |
| Machtmes N E | 28,000 | 5,264 |
| MacInnes E H | 28,992 | 27 |
| MacIntosh W G | 32,390 | 1,159 |
| MacIntyre M | 25,611 | 31 |
| MacIntyre W B | 26,975 | 872 |
| Mack V | 18,092 | 534 |
| MacKay A L | 18,906 | |
| MacKenzie C | 10,228 | |
| MacKenzie D J | 4,756 | |
| MacKenzie J T | 10,041 | |
| MacKinnon D J | 22,016 | |
| MacKinnon J A | 15,207 | 2,875 |
| MacKinnon J R B | 34,051 | 362 |
| MacKinnon L M | 22,995 | |
| Macklin E B | 11,733 | |
| MacLaren J | 29,658 | 4,184 |
| MacLaren R H | 28,258 | 1,550 |
| MacLean D L | 13,212 | 86 |
| MacLean J | 9,991 | |
| MacLellan S G | 8,554 | |
| MacLennan D A | 38,567 | 4,102 |
| MacLennan D K | 15,672 | |
| MacLeod D D | 10,610 | |
| MacLeod J B | 36,057 | 23 |
| MacLeod M | 10,358 | |
| MacLeod N P | 25,702 | 5,700 |
| MacLeod R T | 47,126 | 1,404 |
| MacLise S | 15,567 | |
| MacMaster L M L | 20,267 | |
| MacMillan F | 13,412 | |
| MacNicol L N | 26,525 | |
| MacPherson A C | 36,337 | 13,061 |
| MacPherson B C | 20,970 | 316 |
| MacPherson D N | 9,066 | 13 |
| MacRae C D | 6,147 | 1,344 |
| MacRae T J | 1,390 | |
| MacVicar A J | 15,135 | |
| Macy H E | 3,795 | |
| Madeley P | 26,991 | 2,204 |
| Madsen J T | 1,773 | |
| Magdanz H A O | 45,126 | 1,165 |
| Magee G E | 33,674 | 1,436 |
| Magee J H | 32,485 | 5,661 |
| Magee K H | 25,589 | 1,346 |
| Magee K W | 44,664 | |
| Magee P G | 27,290 | |
| Magee V C | 18,579 | |
| Maguire M D | 27,206 | 1,344 |
| Magum J E | 14,656 | |
| Mah R A | 19,817 | |
| Maher C L | 20,026 | |
| Mainer D S | 24,514 | 512 |
| Maitland D | 16,915 | |
| Maitland M E | 25,023 | 87 |
| Makaro I M | 26,111 | 10,974 |
| Makkreel J | 366 | |
| Malahoff C A | 12,939 | 211 |
| Mallach S | 19,469 | 296 |
| Mallett J C | 27,206 | 68 |
| Malley S D | 15,234 | |
| Malm M P | 6,628 | |
| Malone J A | 5,349 | |
| Maloney D E | 1,896 | |
| Maloney S | 1,720 | |
| Mamm L J | 21,666 | |
| Manchester M | 27,438 | 14 |
| Manchester P M | 1,561 | |
| Manderson F | 8,697 | |
| Mandjik P | 28,655 | 158 |
| Mann D T | 1,489 | |
| Mann L C | 713 | |
| Mann M M | 2,574 | |
| Manning C R J | 24,787 | 56 |
| Mannix L W | 24,530 | |
| Manson J E | 9,454 | |
| Manthey M | 20,791 | 474 |
| Mapey C | 5,186 | |
| Mar K | 18,947 | |
| Marc J | 24,232 | 289 |
| Marchal J | 15,313 | |
| Marchant D D | 23,783 | 7 |
| Marchant R J | 25,279 | 427 |
| Marchildon I C | 2,847 | |
| Marion F J | 22,869 | 1,251 |
| Mark A W | 1,254 | 985 |
| Mark R C | 25,838 | |
| Marken L | 23,299 | 646 |
| Markila J A | 28,799 | 1,436 |
| Markin B J | 27,703 | |
| Markstrom J B | 30,632 | 2,860 |
| Maron J H | 4,096 | |
| Marples D | 1,757 | |
| Marshall C | 18,597 | 233 |
| Marshall H N | 47,385 | 2,269 |
| Marshall J | 27,438 | |
| Marshall N A | 30,753 | |
| Marshall V E | 28,404 | 3,512 |
| Marshall W J | 38,866 | 3,132 |
| Martens E H | 19,244 | |
| Martens R M | 11,115 | 534 |
| Martin A A | 6,281 | |
| Martin A F | 26,075 | 614 |
| Martin B | 10,000 | |
| Martin B A | 9,733 | 111 |
| Martin D | 21,431 | |
| Martin J F | 24,676 | 85 |
| Martin L E | 26,363 | 416 |
| Martin M E | 19,342 | |
| Martin N H | 31,141 | 1,114 |
| Martin P A F | 24,175 | 62 |
| Martin R A | 6 | |
| Martin R G | 31,118 | 2,833 |
| Martiniuk P | 25,032 | 21 |
| Martins C | 28,544 | 2,063 |
| Martyniuk W B | 9,410 | 398 |
| Marynovich S R | 39,205 | 304 |
| Mason J M | 2,256 | |
| Massey J E | 24,167 | 192 |
| Masson D S | 21,015 | 1,503 |
| Mast K | 16,238 | 1,159 |
| Mastrobuono L | 17,240 | |
| Mather J W | 7,544 | 130 |
| Mathiasen K S | 10,793 | |
| Matovich S | 10,707 | |
| Matson D J | 22,595 | |
| Matsuo H | 26,865 | 343 |
| Matsuo S | 18,597 | 268 |
| Matsuo T | 6,565 | |
| Matthew D D | 19,627 | 884 |

## MINISTRY OF FORESTS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Matthews B D | 7,802 | 241 |
| Matthews K L | 31,386 | 425 |
| Matthews R G | 45,930 | 10,540 |
| Mattin G G | 8,530 | |
| Mattson N T | 24,302 | 60 |
| Matzele R | 30,070 | |
| Matzen M A | 3,046 | |
| Matzen T W | 34,492 | 5,966 |
| Mauch G | 14,833 | 535 |
| Maurer K D | 1,647 | |
| Maurice R E | 19,001 | |
| Mauro M | 17,600 | |
| Mauthner K M | 4,996 | |
| Mawhinny L K | 13,758 | |
| Maxwell J A | 14,990 | 4,073 |
| Maxwell J F | 33,344 | 423 |
| Maxwell J N | 35,682 | 482 |
| Maxwell J W | 45,126 | 5,928 |
| May S L | 1,525 | |
| Mayhew D | 18,626 | |
| Mayo S | 16,715 | |
| Maze R M | 20,965 | 963 |
| Mazzei R B | 21,731 | 121 |
| McAfee K P | 30,584 | 1,895 |
| McAinsh R | 26,955 | 385 |
| McArthur D C | 33,594 | 5,212 |
| McArthur E J | 40,685 | 3,933 |
| McArthur S N | 20,950 | 1,819 |
| McBeth E E | 7,647 | |
| McBratney L G | 2,657 | 249 |
| McBride J A | 5,289 | |
| McCaig V A | 26,563 | 731 |
| McCall M A | 7,552 | 195 |
| McCallan D J | 18,270 | 476 |
| McCallum A J | 7,641 | |
| McCallum G A | 9,351 | 64 |
| McCandlish M R | 3,505 | |
| McCann A J | 3,153 | |
| McCarthy T G | 34,051 | 2,951 |
| McCartney M A | 3,024 | |
| McClarnon J P | 24,167 | 912 |
| McClary J D | 34,712 | 1,283 |
| McClelland C M | 15,586 | 312 |
| McClelland G J | 40,837 | 1,399 |
| McClinton L W | 36,353 | 1,929 |
| McComb D J | 28,955 | 278 |
| McComb R S | 2,164 | |
| McComb T | 9,208 | |
| McConnachie A H | 37,314 | 792 |
| McConnell CT | 19,853 | 562 |
| McCready J M | 10,144 | |
| McCuaig W J | 9,286 | |
| McCulloch A | 17,222 | |
| McCulloch W W | 6,422 | |
| McCully D | 15,909 | |
| McDade J L | 2,169 | |
| McDiarmid R S | 31,098 | 400 |
| McDonald A A | 27,816 | 127 |
| McDonald A E | 24,167 | 455 |
| McDonald A J | 1,891 | |
| McDonald A R | 24,283 | |
| McDonald D M | 28,047 | 139 |
| McDonald J A | 9,960 | |
| McDonald J A D | 72,231 | 856 |
| McDonald P | 5,628 | |
| McDonald R T | 21,049 | 4,109 |
| McDonald S A | 27,871 | 619 |
| McDonald S D | 11,388 | |
| McDonald S M | 26,705 | 2,415 |
| McDonald W L | 42,179 | 1,437 |
| McDonnell M A | 19,794 | |
| McDougall J G | 17,957 | |
| McDougall K A | 21,143 | |
| McDowell R M | 26,867 | 41 |
| McEachern H H | 32,137 | 272 |
| McEachern K D | 30,237 | 465 |
| McEwen C L | 4,365 | |
| McEwen T A D | 16,029 | |
| McFadden E A | 26,186 | |
| McFadyen J A | 8,140 | |
| McFadzen N | 8,536 | |
| McFarland B | 16,992 | 26 |
| McFetridge R G | 3,238 | |
| McGeachy D E | 30,136 | |
| McGhee W S | 199 | |
| McGinley M E | 10,827 | 1,067 |
| McGowan B | 230 | |
| McGraw B C | 30,216 | 38 |
| McGraw I C | 30,791 | 2,922 |
| McGregor A R | 29,934 | 1,868 |
| McGregor J S | 15,770 | 1,350 |
| McGregor K D | 10,349 | |
| McGregor M | 748 | |
| McGregor R G | 20,934 | 94 |
| McGuire H V | 12,326 | |
| McHarg T | 9,853 | 21 |
| McIlfatterick K D | 30,151 | 5,485 |
| McInnes M E | 4,368 | |
| McInnis G C | 29,922 | 352 |
| McIntosh D J | 34,615 | 83 |
| McIntosh L K | 5,488 | |
| McIntosh P | 8,150 | |
| McIntyre B I | 16,884 | |
| McIntyre J A | 19,254 | 1,955 |
| McIntyre K L | 373 | |
| McIntyre M R | 23,398 | |
| McIvor E B | 6,572 | |
| McKay J P | 11,410 | |
| McKay L | 412 | |
| McKay M C | 30,838 | 4,373 |
| McKay R A | 27,060 | |
| McKay R L | 30,987 | 536 |
| McKean K L | 1,733 | 13 |
| McKechnie W M | 24,469 | |
| McKee G D | 35,241 | 739 |
| McKenzie J | 23,576 | |
| McKenzie P D | 22,502 | 776 |
| McKeown C M | 5,690 | |
| McKeown K L | 5,769 | |
| McKerricher B D | 24,476 | 189 |
| McKinney W G | 85 | |
| McKinnon M K | 27,005 | 325 |
| McKinstry A D | 6,080 | |
| McLachlan W N | 51,647 | 6,817 |
| McLaren M | 22,902 | |
| McLaren R A | 32,460 | |
| McLarry S | 12,283 | 1,495 |
| McLatchie H D | 24,594 | 762 |
| McLaughlin S D | 23,598 | 929 |
| McLean A M | 34,712 | 926 |
| McLean C J | 29,399 | |
| McLean D M | 19,236 | 36 |
| McLean L | 18,464 | |
| McLellan E M | 7,201 | |
| McLellan J F | 42,728 | 1,677 |
| McLellan T | 9,109 | |
| McLeod A J | 44,118 | 3,049 |
| McLeod E M | 5,300 | |
| McLeod J A | 1,618 | |
| McLeod J V | 20,115 | |
| McLeod R J | 2,419 | |
| McMahon K W | 31,677 | 731 |
| McMillan J E | 3,532 | |
| McMillan R W C | 15,358 | 922 |
| McMullin D G | 24,744 | 23 |
| McNaughton R B | 44,907 | 3,230 |
| McNay R S | 18,670 | 1,529 |
| McNeil D R | 31,011 | 1,211 |
| McNie J D | 3,139 | |
| McPhail D G | 44,288 | 3,548 |
| McQuillan S J | 23,186 | |
| McRann J J | 25,038 | |
| McRory R D | 1,436 | |
| McRuer J A | 21,851 | 2,959 |
| McTaggart C P | 14,072 | |
| Meagher H | 22,533 | 35 |
| Meagher M D | 8,719 | |
| Means D J | 31,915 | 2,251 |
| Mechlin J L | 5,914 | |
| Mecredy J R | 19,130 | |
| Mecredy R G | 23,299 | 201 |
| Medeiros R | 26,298 | 14 |
| Medynski A | 36,057 | |
| Meek C A | 14,944 | |
| Meeker A G | 1,667 | |
| Meeker T A | 1,251 | |
| Megji G | 18,287 | |
| Mehain J F | 29,495 | 178 |
| Mehl H A | 21,269 | 34 |
| Meidinger D V | 39,860 | 4,822 |
| Meier K | 1,476 | |
| Meise L C | 4,377 | |
| Meise P A | 6,364 | |
| Meixner P J | 18,163 | |
| Melanson A L | 5,340 | |
| Mellace T | 18,687 | |
| Mellett R D | 11,666 | |
| Mendel E F | 25,775 | |
| Menning J | 42,346 | 914 |
| Mercer G M | 26,468 | 363 |
| Mercer L E | 8,697 | |
| Meredith R | 9,197 | 479 |
| Merkel G E | 7,823 | |
| Merkel L L | 47,482 | 2,968 |
| Merkley C L | 23,508 | 13 |
| Merrell R J | 5,715 | |
| Merrick D W | 26,802 | |
| Merrill J M | 19,130 | |
| Merry H E | 29,578 | |
| Merry K J | 32,437 | 89 |
| Merta R E | 27,389 | 1,380 |
| Merz E | 10,827 | |
| Mesenchuk E J | 21,113 | 203 |
| Metcalfe R | 682 | |
| Meutzner E | 8,457 | |
| Meyer E | 21,769 | |
| Meyer E | 25,633 | 203 |
| Meyer K L | 21,627 | 70 |
| Meyer T V | 25,422 | 13 |
| Michael E | 9,083 | |
| Michaelsen L | 25,828 | |
| Michaluk C J | 10,696 | |
| Michel P F | 9,370 | |
| Michell M G | 20,934 | |
| Michor R A | 24,504 | 848 |
| Middleton R M | 6,945 | |
| Middleton S R | 4,192 | |
| Midgley C A | 18,597 | 114 |
| Midgley C E | 5,344 | |
| Midtle A O | 28,883 | 170 |
| Mieras J | 18,644 | 109 |
| Mikkelsen A E | 19,987 | |
| Milburn D K | 26,867 | 1,608 |
| Milburn L J | 30,972 | |
| Miles K | 15,532 | 564 |
| Miles L G | 30,188 | 2,486 |
| Miles S L | 16,364 | 3,465 |
| Milinazzo F | 23,302 | |
| Millar J A M | 24,106 | 503 |
| Millar R R | 30,587 | 833 |
| Millard D R | 26,867 | 3,493 |
| Miller A | 2,957 | |
| Miller A K | 1,787 | |
| Miller B D | 1,820 | 42 |
| Miller B J | 30,738 | 549 |
| Miller B P | 12,176 | |
| Miller C E | 17,881 | |
| Miller D B | 23,186 | |
| Miller D L | 18,447 | |
| Miller G W | 11,792 | |
| Miller J E | 19,565 | 2,370 |
| Miller K A | 27,534 | 6,017 |
| Miller L L | 704 | |
| Miller N L | 23,186 | 218 |
| Miller P | 18,960 | |
| Miller P A | 26,717 | 397 |
| Miller R D | 24,628 | |
| Miller R G | 44,619 | 5,743 |
| Miller R K J | 14,566 | |
| Miller W J | 27,687 | 4,142 |
| Milligan J | 1,109 | |
| Milligan R T | 14,406 | 247 |
| Milligan S R | 21,566 | 104 |
| Millington-Jones D | 8,690 | 92 |
| Mills A S | 33,400 | 791 |
| Mills C R | 26,697 | 776 |
| Mills G F | 3,211 | |
| Mills L E | 713 | |
| Mills S | 41 | |
| Millward W S | 47,914 | 3,231 |
| Milne C R | 4,093 | |
| Milne D J | 9,660 | |
| Milner K | 46,399 | 1,060 |
| Miltenberger G W | 3,186 | |
| Milton E R | 19,973 | |
| Milum M | 19,461 | |
| Min B D | 38,566 | 387 |
| Minato D P | 8,297 | |
| Miner T J | 24,678 | 1,416 |
| Minhas J S | 341 | |
| Minnabarriet P J | 12,572 | |
| Miraglia M A | 19,617 | 616 |
| Mirza M Y | 50,670 | 4,775 |
| Misan F A | 2,247 | |
| Misan S E | 17,675 | 3,085 |
| Miskovich H L | 32,239 | 210 |
| Mitchell A D | 32,908 | |
| Mitchell A S | 38,467 | 967 |
| Mitchell K J | 51,776 | 1,298 |
| Mitchell K M | 21,831 | 2,551 |
| Mitchell L P | 27,129 | 1,354 |
| Mitchell M M | 17,518 | 854 |
| Mitchell R | 26,490 | 234 |
| Mitchell R D | 42,947 | 2,330 |
| Mitchell S P | 25,800 | |
| Mitchell W H | 28,538 | 143 |
| Mitchell W K | 27,200 | 1,984 |
| Mitchell W R | 45,126 | 2,762 |
| Miyahara M | 23,186 | 1,732 |
| Mize J E | 14,153 | |
| Mobbs A H | 30,142 | |
| Mobbs A H | 11,398 | 509 |
| Mobbs B H | 5,967 | |
| Mock T D | 28,317 | 656 |
| Modrall H R | 25,014 | 788 |
| Moe D W | 24,123 | 220 |
| Moe E L | 21,157 | 721 |
| Moe J W | 24,307 | 1,327 |
| Moeller L W | 28,224 | 3,366 |
| Moen A R | 25,576 | |
| Mohammad J A | 6,136 | |

## MINISTRY OF FORESTS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Mohr E J | 12,163 | |
| Mohr E M | 20,211 | 1,847 |
| Mohr J | 19,959 | |
| Mohrmann R H A | 13,254 | 34 |
| Moi A C | 33,767 | 3,176 |
| Moi A W | 8,060 | |
| Mol E J M | 3,925 | 1,095 |
| Molendyk K S | 11,772 | |
| Molenkamp A | 1,966 | |
| Molnar W A | 33,114 | 3,521 |
| Monchak D K | 36,136 | 1,809 |
| Moncion J C | 3,758 | |
| Mondor S M | 16,924 | |
| Monetta A M | 2,389 | |
| Monette A G | 32,027 | |
| Moniuk R G | 22,894 | |
| Monroe K R | 28,640 | 756 |
| Monroe W O | 23,151 | 36 |
| Monsell D L | 950 | |
| Monsell N M | 4,037 | |
| Monsigneur M C | 7,956 | |
| Monteith G P | 31,206 | 3,652 |
| Monteith M E | 47,699 | 2,216 |
| Moody A D | 31,244 | 136 |
| Moody J E | 28,101 | 220 |
| Moore B H | 19,685 | 2,359 |
| Moore C M | 39,630 | 809 |
| Moore C R | 39,395 | 2,130 |
| Moore H E | 27,334 | |
| Moore J D | 24,112 | 1,094 |
| Moore R G | 28,958 | 169 |
| Moore W | 9,444 | |
| Moore W | 10,902 | |
| Moore W M | 19,182 | |
| Moran J M | 34,807 | 696 |
| Mordaunt B | 18,572 | |
| Morden P | 19,130 | 24 |
| Moreau J E | 26,059 | 134 |
| Morgan G F | 28,876 | 834 |
| Morgan G M | 3,190 | 190 |
| Morgan J R | 32,547 | 2,574 |
| Morgan K H | 30,131 | 1,296 |
| Morgan M C | 23,186 | |
| Morin J | 18,050 | |
| Mork V | 7,956 | |
| Morrall L M | 2,016 | |
| Morrice E A | 9,073 | |
| Morris D A | 25,398 | 550 |
| Morris D P | 26,769 | |
| Morris E V | 33,722 | 2,570 |
| Morris L J | 13,490 | 78 |
| Morrison B T | 28,479 | 1,773 |
| Morrison D D S | 35,218 | 7,446 |
| Morrison H R | 24,167 | 406 |
| Morrison I A | 45,286 | 4,695 |
| Morrison M M | 30,381 | 271 |
| Morrow B | 10,755 | 46 |
| Morrow C B | 28,876 | 6,156 |
| Morrow M G | 6,964 | |
| Morrow M J | 26,178 | 666 |
| Morrow W G | 27,206 | 591 |
| Mortenson L R | 27,195 | |
| Mortimer N R H | 11,239 | 46 |
| Mortimer S P | 6,079 | |
| Morton H | 12,076 | |
| Moseanko J W | 5,334 | |
| Moseanko W E | 24,167 | 803 |
| Moseley G W | 26,757 | 23 |
| Mosley A A | 27,381 | |
| Moss A D | 1,752 | |
| Moss L C | 1,915 | |
| Moss S | 9,252 | 39 |
| Mott D C | 3,534 | |
| Mottishaw J E | 29,323 | 1,075 |
| Mould R N | 40,864 | 1,217 |
| Mountain J B | 41,913 | 8,554 |
| Mousseau G K | 1,218 | |
| Movold M A | 7,380 | 111 |
| Moxey D E | 27,375 | 719 |
| Moxey E P | 27,896 | |
| Moyes B A | 20,470 | 416 |
| Mudrie P L | 9,088 | |
| Mueller B | 1,822 | |
| Mueller H | 45,993 | 3,907 |
| Muir J A | 40,984 | 5,487 |
| Muir K L | 7,770 | |
| Mulherin P J | 23,309 | |
| Mullane J F | 36,071 | 77 |
| Muller R | 36,053 | 884 |
| Mullett D F | 21,851 | 1,385 |
| Mullock G A | 18,225 | 108 |
| Mumford C T | 32,711 | |
| Mumford R P L | 39,035 | 954 |
| Munn D J | 40,030 | 1,785 |
| Munro D A | 2,288 | |
| Munro G J | 53,037 | 4,910 |
| Munro M A | 14,179 | 138 |

| | Salary $ | Travel $ |
|---|---|---|
| Murdoch J A | 36,580 | 1,479 |
| Murdock G R | 31,035 | 185 |
| Murdock J | 24,439 | 1,188 |
| Murphy B | 13,127 | |
| Murphy C H | 672 | |
| Murphy J C | 27,206 | 5,074 |
| Murphy R | 27,125 | |
| Murphy V M | 17,629 | 580 |
| Murray A J | 3,833 | |
| Murray B J | 1,993 | |
| Murray D H | 17,680 | |
| Murray E T | 30,561 | 239 |
| Murray M | 1,487 | 613 |
| Murray R A | 35,141 | 1,397 |
| Murray V | 4,705 | |
| Musaph L P | 28,207 | 3,241 |
| Mussick A B | 25,234 | 3,393 |
| Mutz G | 15,424 | 1,459 |
| Myers A A | 25,137 | |
| Myers F W | 34,264 | 2,381 |
| Myers L | 26,484 | |
| Myers M E | 17,174 | |
| Myles W J | 23,110 | |
| Naaykens B | 8,954 | |
| Nadeau M A | 601 | |
| Naef L R | 19,607 | |
| Nagata M B | 1,426 | |
| Nagy G P | 45,323 | 2,302 |
| Nagy N J | 6,518 | |
| Nakashima F K | 20,191 | 884 |
| Nakashoji D | 28,158 | 131 |
| Nakatsu D T | 37,803 | 3,224 |
| Nanson J E | 25,839 | |
| Nash E | 31,050 | 1,465 |
| Nash J T | 33,432 | 2,362 |
| Nash W A | 26,848 | |
| Nash W J | 7,401 | |
| Nassif L I | 22,483 | 40 |
| Natsuhara R K | 50,247 | 5,351 |
| Naud D M | 28,656 | |
| Naumann K I | 3,491 | |
| Neagele G F | 29,934 | 158 |
| Neagele L | 25,364 | 77 |
| Neagele R M | 20,025 | |
| Neal T | 25,572 | 365 |
| Nebocat O | 9,624 | |
| Nedelec A H | 3,175 | |
| Nedelec J H L | 3,087 | |
| Nedoborski J W | 18,280 | 21 |
| Nedokus E | 24,405 | 2,225 |
| Neighbor H W | 31,650 | 696 |
| Neighbor R | 26,177 | 136 |
| Neil R G | 25,373 | 190 |
| Nelitz E L | 19,653 | |
| Nell P E | 3,167 | |
| Nelson C L | 47,620 | 5,090 |
| Nelson D I | 87 | |
| Nelson D L | 6,618 | |
| Nelson D R | 32,721 | 563 |
| Nelson E A | 1,903 | |
| Nelson I | 22,228 | 553 |
| Nelson K A | 37,733 | 5,734 |
| Nelson K M | 14,126 | |
| Nelson S D | 3,858 | 389 |
| Nemeth J | 6,590 | 146 |
| Nemeth J | 42,207 | |
| Neros W O | 32,706 | 657 |
| Nesbit D P | 10,154 | |
| Nesting N T | 29,810 | |
| Netterfield N P | 23,186 | |
| Neufeld D A | 2,085 | |
| Neuman S M | 5,651 | |
| Neumann E | 33,772 | 67 |
| Newhouse F | 31,603 | 2,224 |
| Newhouse J R | 30,584 | 2,177 |
| Newlands A C | 27,921 | 619 |
| Newman C J | 27,109 | 2,726 |
| Newman G | 1,843 | |
| Newman R | 14,192 | 560 |
| Newman R E | 42,191 | 868 |
| Niblack M M | 18,985 | |
| Nichol J | 50,861 | 2,846 |
| Nicholls G M | 40,000 | 6,190 |
| Nicholls M J | 22,267 | |
| Nichols A | 4,016 | |
| Nichols B J | 295 | |
| Nichols G H | 39,255 | 888 |
| Nichols T A | 641 | |
| Nicholson A | 24,282 | 3,590 |
| Nicholson H E | 348 | |
| Nicholson K A | 3,392 | |
| Nicholson P M | 18,597 | |
| Nickel R | 24,841 | |
| Nielsen G G | 22,105 | |
| Nielsen J | 25,365 | |
| Nielsen J H | 3,488 | |
| Nielsen P | 5,749 | |

| | Salary $ | Travel $ |
|---|---|---|
| Niemann T | 39,688 | 748 |
| Niezen A H | 24,808 | 403 |
| Nightingale J | 5,396 | |
| Nijholt S L | 6,712 | |
| Nikal B J | 1,230 | |
| Nitz W | 2,764 | |
| Niven K | 20,628 | |
| Niven M J | 22,297 | 172 |
| Noakes L | 19,130 | |
| Noble C R | 28,627 | 746 |
| Noble G A | 23,832 | 490 |
| Noble S H | 5,406 | 301 |
| Noble W B | 36,508 | 4,082 |
| Nobles C T | 8,253 | |
| Noiles R R | 20,046 | |
| Nootebos J G | 24,180 | |
| Norberg P J | 2,236 | |
| Norden H B | 28,525 | 208 |
| Nordstrom J L | 1,221 | |
| Nordvik R | 12,357 | |
| Noren H W | 15,538 | 26 |
| Norish W T | 27,847 | |
| Norman G | 16,479 | 1,294 |
| Norman P J | 26,481 | 145 |
| Normandy J A | 484 | |
| Norquay A R | 30,278 | 35 |
| Norstrom S | 3,026 | |
| Northrup K A | 9,054 | 249 |
| Norton J K | 18,987 | |
| Norton T C | 8,657 | |
| Noullett W S | 4,528 | |
| Novakowski J D | 3,841 | |
| Nudds M E | 6,921 | 111 |
| Nugent S P M | 1,844 | |
| Null R A | 23,016 | 2,626 |
| Numan A | 14,373 | |
| Numan W H | 25,343 | 325 |
| Nunziato R A | 1,539 | 272 |
| Nuszdorfer F C | 35,300 | 5,442 |
| Nyberg J B | 43,300 | 4,248 |
| Nyden R A | 31,646 | 1,856 |
| Nyers F | 45,126 | 1,872 |
| Nyland W | 16,003 | 347 |
| Nymark C A | 34,798 | 1,149 |
| Nyst H | 47,788 | 3,697 |
| Nystedt P | 22,809 | 1,314 |
| Nystrom B | 36,188 | 6,413 |
| O'Brien M E | 20,934 | |
| O'Connor P J | 8,345 | |
| O'Dette L E J | 29,914 | 557 |
| O'Meara M J | 26,255 | 20 |
| O'Neill B J | 6,786 | |
| Oakley B T J | 36,057 | 279 |
| Oberson W A | 7,301 | |
| Odell T B | 1,932 | |
| Odiorne A A | 32,054 | 798 |
| Offermann D | 3,202 | 535 |
| Offizier H | 21,988 | 81 |
| Ogg J G | 23,299 | 197 |
| Ohlhausen G G | 26,214 | 1,871 |
| Ohlhausen K L | 30,581 | 429 |
| Oig S P | 4,990 | |
| Olafson J W | 30,111 | 1,937 |
| Olesen H | 12,008 | |
| Oliemans W F | 7,671 | |
| Oliynyk R T | 30,402 | 2,081 |
| Ollinger L | 1,109 | |
| Olsen J B | 36,057 | |
| Olsen W | 13,182 | 108 |
| Olson D E | 11,951 | |
| Olson E | 7,563 | |
| Olson G | 20,525 | 3,142 |
| Olson N A | 1,575 | |
| Olson S M | 14,814 | |
| Omule S A Y | 40,661 | 1,971 |
| Oneill C N | 5,916 | |
| Onions P M | 7,052 | |
| Onishko P J | 22,881 | 295 |
| Orason M J | 34,223 | 4,545 |
| Orchin A W | 4,871 | 13 |
| Ormerod D W | 41,482 | 3,931 |
| Orosz D | 27,878 | 157 |
| Orrick E A | 19,130 | |
| Orth S E | 1,527 | |
| Osachoff L M | 25,865 | 387 |
| Osborn S H | 25,161 | 3,247 |
| Osborne H | 33,877 | 221 |
| Osborne V J | 25,632 | 18 |
| Osland R E | 46,007 | 1,564 |
| Osmachenko R A | 22,433 | 29 |
| Ostafew S S | 24,173 | 528 |
| Ostashek L A | 17,992 | |
| Ostby R T | 44,559 | 4,113 |
| Ostoforoff G | 12,457 | 21 |
| Oswald D L | 50,353 | 3,820 |
| Oswald L | 6,214 | |
| Otchere-Boateng J | 36,662 | 6,516 |

## MINISTRY OF FORESTS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Ottens R B | 13,096 | |
| Ottesen D H | 21,771 | |
| Ottesen R | 7,682 | |
| Ovington F E J | 20,082 | 202 |
| Owen D I | 4,268 | |
| Owen J I | 538 | 37 |
| Ozawa Y | 42,191 | 1,212 |
| Ozeroff L L | 30,164 | 7,074 |
| Paczkowski P | 25,882 | 7 |
| Pagdin M W | 20,305 | |
| Page R E | 28,834 | 1,202 |
| Painter A J | 17,029 | |
| Painter R A | 24,167 | 299 |
| Pakka M E | 11,702 | |
| Pakrastins A | 35,516 | 1,184 |
| Pakrastins M | 22,995 | 216 |
| Pakula L L | 13,716 | |
| Paley L | 23,016 | 156 |
| Palmer J O | 3,332 | 46 |
| Palmer L C | 15,258 | |
| Palmiere M J | 7,740 | |
| Palmieri E P | 998 | |
| Pamplin G B | 42,191 | 2,323 |
| Pankratz A E | 18,597 | 785 |
| Pankratz L A | 5,530 | |
| Papequash E | 12,197 | |
| Parberry G H | 8,014 | |
| Parfitt J G | 30,877 | |
| Paris L C | 14,382 | |
| Park C L | 1,894 | |
| Park J H | 23,981 | 48 |
| Park M B | 5,135 | 157 |
| Parker C A | 457 | |
| Parker-Sutton M A | 12,096 | 13 |
| Parker-Sutton S F | 7,968 | |
| Parkes C J | 4,338 | |
| Parkinson J R | 23,220 | 244 |
| Parminter D O | 39,919 | 65 |
| Parminter J V | 33,652 | 1,963 |
| Parno D | 17,937 | 131 |
| Parno D A | 6,525 | |
| Parr L | 9,461 | |
| Parr M | 4,858 | |
| Parry J A | 16,687 | 143 |
| Parsons D R | 39,997 | 378 |
| Pascuzzo M C | 23,399 | 3,761 |
| Pashnik P A | 45,909 | 8,755 |
| Pasicnyk V | 44,956 | 5,115 |
| Paskiewich N | 26,422 | 751 |
| Passingham L A | 17,340 | |
| Pastuck H | 23,021 | 467 |
| Patch A | 10,990 | |
| Patenaude W E | 18,471 | |
| Paterson A | 11,358 | |
| Paterson D R | 8,632 | |
| Paterson K I | 33,114 | 5,108 |
| Paterson R W | 29,896 | 45 |
| Patey G D | 15,691 | 1,176 |
| Paton R F | 295 | |
| Patrick M | 4,847 | |
| Pattenden F A | 29,073 | |
| Pattenden J | 10,156 | |
| Patterson G P | 31,742 | 936 |
| Pattie S D | 1,413 | |
| Pattie S M | 1,527 | |
| Pattinson W S | 23,107 | 103 |
| Paul N B | 29,276 | 13 |
| Paul S D | 39,321 | 826 |
| Paulding J W | 23,186 | |
| Payne E L | 11,688 | 95 |
| Pazur E A | 407 | |
| Peacher C L | 12,798 | |
| Pearce B | 11,827 | |
| Pearce C L | 9,528 | |
| Pearce D F | 31,221 | 1,386 |
| Pearce J J | 31,922 | 109 |
| Pearce R | 1,289 | |
| Pears M A | 27,697 | 340 |
| Pearson M J | 4,337 | |
| Pearson W S | 40,099 | 1,628 |
| Peasland T H S | 33,114 | 1,915 |
| Pedersen K J | 8,183 | |
| Pederson E | 23,016 | 21 |
| Pederson R G | 31,571 | 85 |
| Peebles C D | 20,685 | 63 |
| Peitzsche L A | 29,135 | 969 |
| Pelchat L H | 41,179 | 3,391 |
| Pelchat M K | 34,051 | 1,341 |
| Pellerin G | 32,460 | 869 |
| Pelley V L | 4,421 | |
| Pellowe Y | 5,340 | |
| Pement A R | 39,290 | 2,270 |
| Pender D | 1,533 | |
| Pendergast L J | 32,327 | |
| Pendergast W K | 38,894 | 2,907 |
| Pendl F T | 44,279 | 4,737 |
| Pendleton P F | 16,322 | |

| | Salary $ | Travel $ |
|---|---|---|
| Penner H M | 23,186 | 22 |
| Penner M | 1,762 | |
| Penner M H | 12,375 | 13 |
| Penner W C | 30,584 | 1,199 |
| Perchie R W | 39,046 | 5,140 |
| Percival D W | 34,718 | 3,425 |
| Perepelecta E | 23,910 | 573 |
| Perepelecta L V | 30,457 | 1,194 |
| Pereverzoff S A | 37,325 | 1,468 |
| Perkin S | 16,717 | 14 |
| Perkins P | 26,609 | 753 |
| Pernicka N | 1,591 | |
| Perras J J | 38,198 | 183 |
| Perreault W | 16,159 | |
| Perron T | 5,904 | |
| Perry J L | 30,153 | 426 |
| Perry R F | 24,678 | |
| Person B | 1,847 | |
| Persson T O R | 23,898 | 1,671 |
| Peter T H | 48,417 | 9,409 |
| Peters B L | 18,698 | |
| Peters J | 3,993 | |
| Peters J C | | 2 |
| Peters L A | 11,427 | |
| Peters S L | 6,982 | |
| Peters W | 5,219 | |
| Peterson E E | 33,186 | |
| Peterson G J | 3,156 | 62 |
| Peterson J D | 26,576 | 873 |
| Peterson L | 25,336 | 2,829 |
| Peterson S G | 19,374 | 383 |
| Pethybridge J L | 34,424 | 2,137 |
| Petrick E B | 7,257 | 67 |
| Petryshen D | 25,718 | |
| Pettersen T | 27,206 | 1,375 |
| Pettifor L L | 14,869 | |
| Pettigrew K B | 24,080 | 1,036 |
| Pettitt G C | 12,059 | |
| Petty L | 25,704 | 410 |
| Pfannenschmidt H W | 24,912 | 991 |
| Pfeifer K M | 899 | |
| Pflanz O H | 33,118 | 1,002 |
| Phillips G | 20,571 | 1,563 |
| Phillips K D | 369 | |
| Phillips M J | 27,737 | 1,765 |
| Picard M J | 20,934 | |
| Pick T G | 6,304 | |
| Picul M D | 4,499 | 26 |
| Pierce A | 10,518 | |
| Pierce A B | 26,026 | 510 |
| Pierrot C M | 166 | |
| Pietila J J | 26,063 | 779 |
| Piette R U | 27,400 | 1,565 |
| Pigeon D W | 23,229 | |
| Piggin D J | 38,797 | 928 |
| Piggott C | 12,480 | |
| Piggott D | 10,644 | |
| Pikula T D | 21,098 | 507 |
| Pilcher L | 20,026 | |
| Pilling A E | 9,803 | |
| Pilling G A | 6,472 | |
| Pinchbeck R M | 18,644 | 617 |
| Pinkerton G E | 42,954 | 4,951 |
| Pinko V | 10,424 | |
| Pinter L | 1,762 | |
| Pirttikoski P H | 35,963 | 1,625 |
| Pistak A P | 9,510 | |
| Pistak W O | 34,592 | 161 |
| Pitsakis P | 24,058 | |
| Pitt P | 4,656 | |
| Pitt W A | 25,834 | |
| Pitton B G | 6,074 | |
| Piva R J | 1,600 | |
| Planden R P | 20,765 | 841 |
| Planiden J | 17,675 | |
| Plankeel D | 24,017 | |
| Plant R | 3,579 | |
| Plante B A | 6,540 | 17 |
| Plassmann G | 11,811 | |
| Platsko P | 23,163 | 2,911 |
| Platt S G | 264 | |
| Platt W | 25,014 | 1,194 |
| Podger J E | 12,531 | 83 |
| Podger J M | 4,023 | 27 |
| Podgorenko L | 13,697 | |
| Podritske G L | 4,254 | 430 |
| Poelmans P J | 18,535 | |
| Poets R F | 30,584 | 157 |
| Pohanke U | 9,101 | |
| Poirier E M | 19,019 | |
| Poirier K M | 20,723 | |
| Poirier R J | 1,182 | |
| Pojar J J | 48,083 | 4,940 |
| Pol B C | 8,492 | |
| Polden L L | 5,016 | |
| Poldrugovac D | 2,666 | |
| Pollack J C | 42,947 | 4,790 |

| | Salary $ | Travel $ |
|---|---|---|
| Pollard A R | 34,051 | 721 |
| Pollard H S | 11,102 | 162 |
| Pollock H E | 23,383 | 173 |
| Pollock R | 29,940 | 1,880 |
| Pollock Y M | 7,583 | |
| Pomeroy N J | 20,572 | 4,626 |
| Ponkka T K | 27,388 | |
| Ponsford D E | 24,167 | 1,443 |
| Pontious E R | 24,051 | 363 |
| Poole C A | 27,520 | 573 |
| Poole D R | 27,770 | |
| Poole R G | 16,605 | 214 |
| Poole S M | 1,127 | |
| Pope R A | 39,216 | 2,440 |
| Popoff A A | 8,866 | 3 |
| Porpaczy L J | 48,087 | |
| Porter D D | 29,048 | 698 |
| Portman G M | 25,983 | |
| Posehn A E | 29,031 | |
| Pospolita S | 5,641 | |
| Potter E D | 23,598 | 6,065 |
| Potter W G | 36,228 | 4,650 |
| Potulicki B J | 23,405 | 2,451 |
| Potvin M C F | 29,264 | 5,700 |
| Poulin H E | 6,779 | |
| Poulin K B | 20,365 | 67 |
| Poulk L A | 24,196 | 530 |
| Pound L A | 18,154 | 506 |
| Powell D F | 30,408 | 610 |
| Powell D J | 12,974 | 270 |
| Powell G E | 32,051 | 201 |
| Powell H G | 47,773 | 4,664 |
| Powell M P | 20,934 | 746 |
| Powell N J | 31,267 | |
| Powell R W | 29,394 | 5,052 |
| Powell S E | 23,186 | |
| Pozzato S E | 1,889 | |
| Pratt J | 173 | |
| Pratt K E G | 30,940 | 1,010 |
| Pratt L M | 1,717 | |
| Praud C | 20,934 | 120 |
| Praud J A | 5,070 | |
| Prelusky A G | 38,566 | 723 |
| Prest G W | 38,805 | 46,729 |
| Preston G S | 27,366 | |
| Preston P J | 26,162 | 66 |
| Preston T W | 28,343 | 90 |
| Price C P | 27,174 | 568 |
| Price D C | 16,280 | |
| Price E M | 21,419 | |
| Price G | 24,855 | 1,216 |
| Price J E | 26,190 | 1,024 |
| Price L | 13,765 | |
| Price L D | 30,751 | 591 |
| Price M A | 23,102 | 239 |
| Price S | 16,742 | |
| Price T | 1,282 | |
| Priestman A L | 6,898 | |
| Prill R A | 28,110 | 568 |
| Prince D C | 27,867 | |
| Prince J | 7,068 | |
| Prinsze M W | 40,345 | 966 |
| Prior C D | 23,185 | 1,353 |
| Pritchard M | 13,022 | 147 |
| Procter D R | 38,315 | 895 |
| Prokop R G | 25,340 | 3,023 |
| Proppe C | 355 | |
| Prosser R W | 11,206 | |
| Pryhitka B A | 21,376 | 118 |
| Pryor D | 29,115 | |
| Przeczek J E | 34,699 | 607 |
| Pulice M | 18,597 | |
| Pullman I L | 20,934 | 990 |
| Pullman K L | 23,875 | 443 |
| Purcha S L | 4,125 | |
| Purdue D D | 16,150 | |
| Purdy D G | 27,698 | 290 |
| Purnell R | 1,201 | |
| Pusch C A | 3,480 | |
| Pyett H V | 7,227 | 434 |
| Pylatuk C | 25,923 | 148 |
| Pyper S | 15,165 | 165 |
| Quaroni V | 28,087 | 865 |
| Quast H W | 39,205 | 370 |
| Quayle R | 271 | |
| Quenet R V | 45,130 | 987 |
| Quesnel S R | 14,001 | |
| Quibell R C | 10,866 | 858 |
| Quick L L | 26,605 | 318 |
| Quigley K | 5,880 | |
| Quin L J | 7,308 | 763 |
| Quin W H | 25,631 | 2,786 |
| Quinn D A | 25,441 | 132 |
| Quinn R L | 9,450 | |
| Quirk T D | 24,548 | 581 |
| Quist N E A | 8,264 | |
| Raatz R D | 10,657 | |

## MINISTRY OF FORESTS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Radchenko G J | 38,121 | 207 |
| Radcliff G R | 26,761 | 297 |
| Radford B T | 48,346 | 4,270 |
| Radke R B | 22,686 | |
| Rahn M J | 18,490 | |
| Ralloff G R | 26,490 | 38 |
| Ralph L M | 23,913 | |
| Ralph M | 17,247 | |
| Ralph M | 3,425 | |
| Ramey D I | 6,706 | 125 |
| Ramsay B M | 20,934 | 411 |
| Ramsay B M M | 25,014 | 49 |
| Ramsay J | 9,171 | |
| Ramsay R L | 30,750 | 397 |
| Ramsey R T | 12,991 | |
| Randall A D | 44,288 | 3,356 |
| Randle W | 121 | |
| Ranquist N A | 23,598 | 7,177 |
| Ransom M G | 4,065 | |
| Ranson D | 37,876 | 2,366 |
| Rasmussen D | 9,480 | |
| Rasmussen V H | 8,209 | |
| Ratcliffe W M | 23,072 | 761 |
| Ratzlaff H E | 6,057 | |
| Ravelli B D | 2,125 | |
| Raven D J | 47,339 | 1,808 |
| Ravnaas E F | 26,352 | 138 |
| Rawluk G B | 25,651 | |
| Rawluk R | 18,342 | |
| Ray C A | 28,693 | 2,078 |
| Raymer B H | 7,899 | |
| Read B A | 38,164 | 535 |
| Read B J | 20,471 | |
| Reader R S | 19,130 | |
| Reay D | 13,475 | |
| Rebantad R D | 30,755 | 3,255 |
| Reber N | 12,790 | |
| Reedman R K | 28,707 | |
| Reedy B E | 19,868 | 771 |
| Rees V | 19,138 | |
| Reeves P | 7,616 | |
| Reeves R J | 45,960 | 4,837 |
| Rehn L D | 15,412 | |
| Reibin D J | 27,006 | 22 |
| Reichenback G H | 35,723 | 724 |
| Reid D | 1,869 | |
| Reid E J | 25,596 | |
| Reid H M | 20,128 | |
| Reid J A | 23,082 | 81 |
| Reid J A | 33,891 | 230 |
| Reid J A K | 57,728 | 1,388 |
| Reid K A | 4,883 | |
| Reid W R | 23,859 | |
| Reid W W | 32,074 | |
| Reimer R J | 38,805 | 6,241 |
| Reiner M J | 7,329 | |
| Reiter D | 2,700 | 72 |
| Reith S G | 282 | |
| Rempel J G | 25,697 | |
| Rempel P W | 6,913 | |
| Renaud D | 26,476 | 693 |
| Renner R D | 23,597 | 1,187 |
| Rennie B J | 27,643 | 198 |
| Rennie P G | 22,056 | 3,421 |
| Rennie S | 16,308 | 82 |
| Rensby D F | 28,646 | 157 |
| Renshaw L F | 55,119 | 2,934 |
| Repp A | 22,635 | 226 |
| Resh L W | 48,477 | 2,887 |
| Reuter F | 20,501 | 469 |
| Revel W J | 37,723 | 6,661 |
| Reveley H C | 29,150 | 606 |
| Reynolds B C | 18,686 | |
| Reynolds D W | 30,584 | 6,744 |
| Reynolds M C | 12,510 | |
| Reynolds T R M | 26,867 | |
| Rhindress C A | 23,052 | |
| Rhodes W T | 27,206 | 769 |
| Rice D T | 45,530 | 3,506 |
| Rice M J | 14,444 | |
| Richard C A | 21,108 | 532 |
| Richard L S | 20,370 | 329 |
| Richards A D | 11,139 | |
| Richards K | 5,826 | |
| Richards M A | 19,130 | |
| Richards R G | 30,966 | 23,968 |
| Richardson A A | 3,107 | |
| Richardson K S | 38,566 | 108 |
| Richburg S P | 10,491 | |
| Richkum R W | 33,322 | 160 |
| Richmond C W | 9,457 | 21 |
| Richter K L | 233 | |
| Richter P P | 24,301 | 2,413 |
| Richter P W | 27,516 | 2,609 |
| Ricketts D S | 8,450 | |
| Ricketts G A | 21,471 | |
| Riddoch E J | 26,353 | 1,585 |
| Riddoch K T | 24,723 | |
| Ridinger A P | 33,959 | 319 |
| Ridley J F | 23,186 | |
| Ridout E M | 20,424 | |
| Rieche F | 10,343 | |
| Rieche K W | 49,020 | 2,261 |
| Riley M J | 289 | |
| Riley S A | 9,307 | |
| Rindero N I | 23,797 | |
| Ripper C S | 2,321 | |
| Risling M V A | 860 | |
| Ritchie H B | 3,200 | |
| Ritson D F D | 32,460 | 1,933 |
| Rivard N A | 5,053 | |
| Rivette S | 9,239 | |
| Rivington R J | 39,902 | 3,876 |
| Roach G | 4,353 | |
| Roadhouse B C | 43,370 | 656 |
| Robb D A | 36,373 | 2,279 |
| Robbins R G | 25,781 | |
| Robbins R W | 43,584 | 5,258 |
| Roberge R F | 28,121 | 921 |
| Roberts A P | 21,184 | |
| Roberts D | 15,846 | |
| Roberts D P | 21,534 | 177 |
| Roberts F M | 21,746 | |
| Roberts M | 17,312 | |
| Roberts R D | 16,897 | |
| Roberts W B | 27,206 | 803 |
| Robertson B D | 1,237 | |
| Robertson B L | 31,575 | 2,674 |
| Robertson C M | 11,913 | 178 |
| Robertson D N | 38,248 | 922 |
| Robertson D S | 21,020 | 458 |
| Robertson G E R | 24,065 | |
| Robertson L M | 25,199 | 1,848 |
| Robertson L R | 23,598 | 540 |
| Robertson P A | 11,850 | 127 |
| Robillard B I | 18,683 | 865 |
| Robinson A B | 56,194 | 10,625 |
| Robinson D E | 18,483 | |
| Robinson D R C | 21,831 | |
| Robinson G | 787 | |
| Robinson G A | 10,706 | 55 |
| Robinson G D | 21,098 | 229 |
| Robinson G M | 32,398 | 1,703 |
| Robinson G M | 2,759 | |
| Robinson J L | 56,740 | 2,151 |
| Robinson R | 18,933 | |
| Robinson S C | 18,974 | |
| Robinson S L | 22,378 | |
| Rochefort P | 9,070 | |
| Rodgers B J | 21,755 | 15 |
| Rodgers G M | 22,757 | 1,569 |
| Rodine A J | 9,974 | |
| Rodriguez D R | 18,948 | |
| Roe A M | 13,179 | |
| Roe F L | 36,580 | 834 |
| Roed E | 30,903 | |
| Roersma R A | 19,493 | 352 |
| Roesch K M | 11,109 | |
| Rogers A R | 19,150 | |
| Rogers E | 9,378 | |
| Rogers E E | 17,811 | |
| Rogers I A | 4,110 | |
| Rogers R K G | 25,270 | |
| Roggeveen M A | 18,650 | |
| Rolls K E | 30,041 | 308 |
| Rolston R F | 20,934 | |
| Romanchuk P M | 3,119 | |
| Romeo M G | 19,419 | |
| Ronald J M | 8,993 | |
| Ronse K | 6,154 | |
| Rooke H A | 27,206 | 323 |
| Roos J O | 32,167 | 287 |
| Rorison D A D | 23,016 | 356 |
| Rose S H | 951 | |
| Rose W H | 25,023 | 1,300 |
| Rosevear L M | 1,920 | |
| Roshard R S | 13,966 | 813 |
| Rosk M A | 10,427 | 57 |
| Ross D W | 1,927 | |
| Ross G D | 1,922 | |
| Ross J A | 13,476 | |
| Ross J P | 2,369 | |
| Ross L M | 19,918 | 1,362 |
| Ross S D | 45,610 | 350 |
| Rossi E | 18,762 | |
| Rossi L | 18,287 | |
| Rossiter F B | 33,344 | |
| Roth L V | 7,412 | |
| Roulston T L | 11,464 | |
| Rouse B A | 17,064 | 405 |
| Routh P J | 20,522 | |
| Rowe F J | 10,256 | |
| Rowe G A | 30,899 | 420 |
| Rowell J S | 9,306 | |
| Roy K | 15,361 | |
| Roy K M | 1,680 | |
| Roy R | 4,203 | |
| Rubin A A | 36,137 | |
| Rucker P J | 22,803 | 1,054 |
| Ruckle N V | 510 | |
| Rudd C A | 2,257 | 191 |
| Rudolph D S | 27,206 | 1,473 |
| Rumley L A | 8,714 | |
| Rundle G R | 39,868 | 270 |
| Rushton T E | 24,167 | 1,142 |
| Rushworth W E | 307 | |
| Rusland D J | 14,389 | 120 |
| Russ T | 6,924 | |
| Russell B J | 19,903 | 126 |
| Russell D W R | 38,566 | 259 |
| Russell H A | 22,381 | 333 |
| Russell I F | 28,671 | 2,611 |
| Russell J A | 10,253 | |
| Russell J H | 4,484 | 216 |
| Russell J S | 28,031 | 105 |
| Russell L B | 30,027 | |
| Russell L G | 36,147 | 739 |
| Russell M | 24,058 | |
| Russell O M A | 15,027 | |
| Russell S I | 6,541 | |
| Rutherford A M | 414 | |
| Rutherford D T | 29,565 | 3,023 |
| Rutherford J L | 357 | |
| Rutledge G C | 19,155 | 484 |
| Rutledge M P | 355 | |
| Ryan J R | 4,389 | |
| Ryan P | 355 | |
| Rydde R A | 5,967 | |
| Ryder E | 1,983 | |
| Sacino D | 7,739 | |
| Sadoway K L | 25,336 | 366 |
| Sage B L | 5,427 | 195 |
| Sahl G C | 19,303 | 117 |
| Saiko J J | 6,641 | 693 |
| Sakawsky J D | 7,713 | |
| Sakiyama L | 8,520 | |
| Salm P J | 30,851 | 1,418 |
| Salmon S J | 8,086 | 28 |
| Salmond M | 1,901 | |
| Salter B F | 26,329 | 355 |
| Salter C | 2,345 | |
| Salter K M | 14,967 | 129 |
| Salter L I | 22,647 | |
| Salway K E | 1,968 | |
| Sample D J | 12,810 | 207 |
| Samy R | 25,268 | |
| Sand D | 9,645 | |
| Sanden C E | 8,936 | |
| Sanders D A | 21,368 | 326 |
| Sanders M J | 8,321 | |
| Sanders S E | 5,837 | |
| Sandhoff C L | 1,551 | |
| Sandland E | 8,371 | |
| Sandquist C H | 31,141 | 944 |
| Sanford J | 12,277 | 312 |
| Sanregret R M | 14,251 | |
| Sapinsky S A | 23,754 | 39 |
| Saqui D | 17,863 | |
| Sargent S H | 23,691 | |
| Sarver P | 27,582 | 1,967 |
| Sask W | 25,389 | 228 |
| Sather G H | 7,295 | |
| Satre C J | 12,331 | |
| Satrum T W | 13,338 | 2,304 |
| Sattelberger J D | 20,934 | 40 |
| Saunders E D | 16,726 | |
| Saunders K F | 31,089 | 6,491 |
| Saver L M | 17,374 | |
| Savinkoff T | 25,014 | 733 |
| Sawatsky N | 3,304 | |
| Sawich J A | 24,876 | 4,646 |
| Scafe G | 17,331 | |
| Scalet V M | 14,907 | |
| Scallon K | 25,572 | 192 |
| Scarcelli S | 11,333 | |
| Scarisbrick R G | 7,524 | |
| Scarrow R C | 48,525 | 2,720 |
| Schaad A R | 2,316 | |
| Schaefer M V | 399 | |
| Schaeffer L S | 10,363 | |
| Schafhauser W A | 513 | |
| Schafthuizen R J | 3,202 | 535 |
| Schaller K H | 34,738 | 5,827 |
| Schamhart T J | 21,878 | |
| Scharf G C | 27,328 | |
| Schatz B M | 1,961 | |
| Scheithauer F | 30,166 | 780 |
| Schellenberg B D | 41,130 | 1,632 |
| Schellenberg C M | 1,976 | |
| Schermerhorn F R | 23,078 | 37 |
| Scherr D | 5,089 | |

## MINISTRY OF FORESTS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Schiavon L | 6,195 | |
| Schiebelbein S L | 1,250 | |
| Schiefelbein S | 26,765 | 859 |
| Schiele J E | 9,236 | |
| Schill G L | 15,866 | 74 |
| Schindle C L | 315 | |
| Schipper A | 9,522 | 137 |
| Schlase R G | 1,525 | |
| Schlitt R C | 11,424 | |
| Schmautz K R | 31,301 | |
| Schmid C | 29,698 | 2,212 |
| Schmid P | 4,534 | |
| Schmid R H | 11,818 | |
| Schmid S W | 14,766 | |
| Schmidt F | 24,438 | 852 |
| Schmidt J S | 31,664 | 157 |
| Schmidt J T | 35,322 | 892 |
| Schmidt R | 26,358 | 94 |
| Schneeberger W | 30,444 | 1,351 |
| Schneider C R | 21,416 | 398 |
| Schneider H R | 30,836 | 1,794 |
| Schneider P A | 19,121 | |
| Schochter J | 2,947 | |
| Schoenenberger R | 7,920 | |
| Schoening C E | 23,635 | |
| Schofield C | 8,247 | 112 |
| Scholz H C | 25,576 | 393 |
| Scholz K E | 13,758 | |
| Schooley M L | 25,410 | |
| Schreiner P | 12,798 | |
| Schroeder H | 30,753 | |
| Schuk S | 20,817 | |
| Schulte L D | 21,825 | |
| Schultz R L | 26,384 | 3,555 |
| Schultz W H | 24,495 | |
| Schupbach W | 30,786 | |
| Schwab J W | 37,884 | 4,037 |
| Schwandt R A | 16,250 | |
| Schweitzer D E | 13,412 | 207 |
| Schwengler S A | 18,856 | |
| Schwingenschloegl J | 7,910 | |
| Scott B J | 3,373 | |
| Scott B N | 6,325 | |
| Scott D L | 7,861 | |
| Scott E N | 31,491 | |
| Scott G H | 38,436 | 2,557 |
| Scott L P | 606 | |
| Scott M A | 7,794 | |
| Scott M E E | 43,752 | 4,565 |
| Scott-Polson J | 3,691 | |
| Scoular R A | 24,629 | 37 |
| Scriver D R | 1,030 | |
| Scully R J | 2,954 | |
| Seaman P D | 26,867 | 56 |
| Seamark A P | 18,982 | 972 |
| Seamark R R | 6,543 | |
| Sedlack J P | 47,799 | 2,615 |
| Sedman L J M | 1,696 | |
| Seguin L A | 292 | |
| Seier F | 23,973 | 649 |
| Seilis M E | 30,605 | 30 |
| Selkirk D R | 46,978 | 195 |
| Sellar H | 430 | |
| Selman J F | 27,986 | 1,013 |
| Selzler G J | 5,140 | 25 |
| Semenoff P | 28,443 | 1,992 |
| Seminowich D M | 13,430 | 550 |
| Semkiw D M | 3,875 | |
| Senecal M A | 10,159 | 181 |
| Senechal I H | 19,130 | 92 |
| Sengbusch K M | 16,615 | |
| Senger A | 15,855 | |
| Sept E L | 44,223 | 1,321 |
| Seville G | 15,120 | |
| Sewell G J | 9,437 | 37 |
| Sexsmith J R | 6,059 | |
| Shafer J F | 38,812 | 1,374 |
| Shafer K | 19,196 | |
| Shand N R | 31,897 | 415 |
| Shane L E | 1,461 | |
| Shannon G M | 8,741 | |
| Sharp D T | 26,720 | |
| Sharp R J | 274 | |
| Sharpe C | 515 | |
| Shatzko G | 23,195 | 358 |
| Shaw A L | 24,822 | 100 |
| Shaw G | 21,762 | 86 |
| Shaw J A | 7,963 | |
| Shaw J A | 6,958 | |
| Shaw K D | 26,495 | 525 |
| Shearer J C | 24,744 | 273 |
| Shearsmith D L | 2,339 | |
| Sheffield D E | 5,141 | |
| Sheldan T R | 27,896 | 1,056 |
| Shelefontiuk F R E | 3,169 | |
| Shepherd G B | 16,586 | |
| Shepherd J H | 4,408 | |

| | Salary $ | Travel $ |
|---|---|---|
| Sheppard J F | 46,659 | |
| Sheran F J | 21,865 | 553 |
| Sherb G E | 20,934 | |
| Sherb J D | 30,753 | 2,730 |
| Sherbinin J F | 26,075 | 7 |
| Sherk D | 17,992 | 236 |
| Sherk R | 26,312 | |
| Sherwood K | 23 | |
| Shier S J | 9,670 | |
| Shipton G | 19,751 | |
| Shishkov G | 25,304 | 1,325 |
| Short T E | 2,410 | |
| Shorter L R | 23,598 | 6,414 |
| Shoults B W | 18,883 | |
| Shrimpton G M | 30,005 | 4,916 |
| Shufeldt L C | 16,870 | |
| Shunter W S | 24,653 | 79 |
| Sibau L L | 20,970 | |
| Sibert M | 18,716 | 36 |
| Sicotte C D | 8,140 | |
| Sicotte D G | 25,622 | |
| Siebert R A | 24,429 | 146 |
| Sieck W | 25,652 | 1,360 |
| Sieffert B T | 46,080 | 2,043 |
| Siemens J L | 7,903 | |
| Siemens S L | 25,813 | 1,205 |
| Siemens S M | 12,341 | |
| Sigler D F | 30,620 | 736 |
| Sigurdson B D | 12,139 | |
| Sigurdson L C | 44,998 | 2,651 |
| Sigurdson S | 21,846 | 1,300 |
| Silcocks L L | 16,646 | |
| Silvester H | 24,530 | |
| Silvestrini G J | 26,632 | 1,242 |
| Simard S W | 9,382 | |
| Simmons C F | 35,483 | 2,117 |
| Simmons W L | 109 | |
| Simon A A | 30,970 | 1,870 |
| Simon A K | 18,923 | 106 |
| Simon D A | 232 | |
| Simon P B | 6,477 | |
| Simpson A V | 10,471 | 69 |
| Simpson B | 30,291 | 934 |
| Simpson C | 16,574 | 2,098 |
| Simpson D E | 6,306 | 114 |
| Simpson D G | 37,405 | 5,158 |
| Simpson K | 5,029 | |
| Simpson L A | 5,697 | |
| Simpson L A | 11,282 | 403 |
| Simpson L C | 19,610 | 664 |
| Simpson R E | 40,478 | 1,675 |
| Simpson R J | 1,479 | |
| Sinclair L | 12,957 | 193 |
| Sinclair L P | 21,436 | 845 |
| Singer D C | 36,466 | 1,780 |
| Singh B | 16,623 | |
| Sinnemann W H T | 30,753 | 1,856 |
| Sirois L | 5,053 | |
| Sitoski L | 24,140 | 347 |
| Six M M | 1,827 | |
| Sjoberg N E | 44,107 | 6,705 |
| Skaalid V M | 30,584 | 901 |
| Skaarup V A | 15,093 | 5,798 |
| Skakun A M | 27,034 | 510 |
| Skaley S M | 18,597 | |
| Skea D | 28,080 | 230 |
| Skeet L S | 21,697 | |
| Skelton M J | 23,016 | |
| Skilliter H | 23,022 | 63 |
| Skilliter M | 777 | |
| Skinner D R | 6,636 | 2,455 |
| Skjeie L L | 10,966 | |
| Skofteby M E | 7,429 | |
| Slack G C | 34,118 | 1,025 |
| Slack T | 27,368 | |
| Slade J M | 24,967 | 91 |
| Slamp R W | 30,177 | 1,152 |
| Slavik S | 48 | |
| Sleivert G G | 13,717 | 21 |
| Slinger-Winning C | 12,016 | 379 |
| Sloan J D | 24,058 | |
| Sloan J J | 19,251 | |
| Sluggett D R | 39,205 | 1,103 |
| Sluys M C | 24,509 | 106 |
| Smale J R | 24,184 | 249 |
| Small P | 45,746 | |
| Smart H | 8,993 | 73 |
| Smedley B | 8,496 | 62 |
| Smedley J A H | 24,317 | |
| Smethurst S A | 21,320 | 778 |
| Smiley J W | 5,692 | |
| Smiley R L | 18,444 | 274 |
| Smirl J L | 13,547 | |
| Smith A D C | 34,098 | 532 |
| Smith A G | 5,794 | 151 |
| Smith B A | 28 | |
| Smith B G | 40,744 | 152 |

| | Salary $ | Travel $ |
|---|---|---|
| Smith B J | 26,143 | 2,340 |
| Smith B T | 38,453 | |
| Smith C D | 23,890 | 82 |
| Smith D D | 26,586 | 3,683 |
| Smith D E | 48,820 | 8,489 |
| Smith D J | 4,433 | 182 |
| Smith E C | 25,023 | |
| Smith E J | 31,099 | 1,979 |
| Smith G A | 24,182 | 1,566 |
| Smith G O | 27,887 | 1,951 |
| Smith I K | 24,167 | |
| Smith I M | 3,889 | |
| Smith J C | 27,801 | 767 |
| Smith J E | 6,132 | |
| Smith J H | 26,598 | 1,061 |
| Smith J M | 25,809 | |
| Smith J W | 11,377 | |
| Smith K J | 21,846 | 767 |
| Smith K R A | 277 | |
| Smith M J | 25,868 | |
| Smith M L | 25,303 | 1,258 |
| Smith M L | 20,026 | |
| Smith P | 10,277 | |
| Smith P L | 283 | |
| Smith R A | 26,430 | 172 |
| Smith R A | 30,839 | 301 |
| Smith R C | 27,350 | 20 |
| Smith R L | 20,522 | 310 |
| Smith R M | 20,522 | 1,679 |
| Smith T A | 11,528 | |
| Smoliak M | 3,717 | |
| Smyth I | 21,033 | 443 |
| Snively A W | 8,765 | |
| Snodgrass P L | 500 | |
| Snoek L I | 11,886 | |
| Sobczak C D | 15,349 | 205 |
| Soby K | 1,169 | |
| Soles D J | 31,341 | |
| Soles E R | 19,249 | 542 |
| Solhjell M C | 32,360 | 652 |
| Solomon E M | 11,746 | |
| Sommerfield E B | 24,167 | 947 |
| Sookochoff W W | 21,894 | |
| Sookorukoff T G | 12,425 | |
| Sorensen R H | 33,432 | 3,860 |
| Southgate W E | 37,974 | |
| Southwick K L | 2,999 | |
| Sovino L B | 19,725 | |
| Soyko G | 3,785 | 2,077 |
| Spackman N M J | 19,892 | |
| Spahan H | 25,128 | |
| Spandli I | 44,849 | 3 |
| Spani D J | 17,675 | |
| Spanier R H | 27,224 | 2,377 |
| Sparrow G R | 13,057 | |
| Sparrow L | 13,882 | |
| Spears F S | 8,728 | |
| Specht R D | 24,877 | 76 |
| Speed L M | 5,010 | |
| Speer S E | 9,319 | |
| Spence H A | 40,660 | 2,230 |
| Spence S D | 1,231 | |
| Spicer D | 2,162 | |
| Spielman E G | 26,334 | 1,219 |
| Spiers V S | 17,870 | |
| Spill K M | 12,441 | |
| Spink D A | 1,925 | |
| Spisak S M | 2,739 | |
| Spittlehouse D L | 39,860 | 3,824 |
| Spooner T E | 31,779 | 97 |
| Spragg R D | 24,678 | 15 |
| Sprangers W J | 27,215 | |
| Spring H J | 20,934 | 1,428 |
| Spring J W | 29,128 | 1,549 |
| Sproll M | 24,194 | 619 |
| Sproul W P | 10,281 | 3,140 |
| Spyksma R J | 25,762 | |
| St Aubin S R | 14,062 | |
| St Laurent R E | 27,250 | 810 |
| St-Amand D F | 30,954 | 3,875 |
| St-Amand P | 19,128 | |
| St-Amand R E | 24,864 | 701 |
| St-Pierre D J | 27,206 | 2,647 |
| Stace-Smith M | 6,029 | |
| Stack N E | 12,055 | |
| Stack S G | 10,349 | |
| Stad J J | 18,773 | |
| Stad L | 3,287 | 131 |
| Stadnick W J | 23,598 | 6,859 |
| Staehli A | 6,060 | |
| Staffeldt P W C | 25,607 | 2,004 |
| Stahl G | 40,430 | 987 |
| Stainsby H E | 23,053 | 951 |
| Stallman M F | 713 | |
| Standeven S R | 6,767 | |
| Standish B J | 71 | |
| Stanford V L | 13,754 | 594 |

## MINISTRY OF FORESTS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Stanley D | 20,879 | |
| Stanley L W | 542 | |
| Stanley M J | 32,001 | 550 |
| Stapleton R B | 33,114 | 1,709 |
| Stapleton S F | 7,427 | |
| Starchuk P | 12,665 | |
| Statton W H | 30,753 | 130 |
| Stead L L | 7,215 | |
| Steadman S F | 2,497 | |
| Stech M D | 29,903 | 259 |
| Steel G | 30,162 | 1,206 |
| Steele D A | 33,444 | 5,551 |
| Steele H G | 26,867 | 785 |
| Steele J R | 25,469 | 2,192 |
| Steen O A | 33,365 | 689 |
| Stefanac G | 33,673 | 7,623 |
| Steiner L J | 19,777 | 2,404 |
| Stellingwerff P C | 9,860 | |
| Stenberg G E | 36,057 | 1,448 |
| Steneker C | 45,323 | 2,032 |
| Stephen J G | 36,398 | 4,915 |
| Stephen R D | 34,447 | |
| Stephens A M | 36,179 | 7,028 |
| Stephens C D | 16,489 | |
| Stephenson P | 27,471 | 46 |
| Stephenson R B | 24,455 | 175 |
| Sterling B E | 304 | |
| Stern E | 5,978 | |
| Stevely R D | 28,282 | 53 |
| Stevens H E | 43,129 | 3,597 |
| Stevenson J H | 24,766 | 688 |
| Stevenson N T | 19,928 | |
| Stewart A G | 44,419 | 863 |
| Stewart C E | 19,130 | |
| Stewart D M | 8,855 | 13 |
| Stewart J W | 10,588 | |
| Stewart N M | 18,917 | 953 |
| Stewart R D | 22,174 | 252 |
| Stewart R N | 6,762 | |
| Stewart S | 13,571 | 184 |
| Stewart S N | 17,675 | |
| Stewart W H | 1,854 | |
| Stiles J K | 5,013 | 335 |
| Still G W | 42,191 | 4,387 |
| Stilwell L E | 44,932 | |
| Stirling L | 23,806 | |
| Stobbart K E | 891 | |
| Stobbart L N | 12,451 | 333 |
| Stocker C H | 15,910 | |
| Stocking G | 10,148 | 363 |
| Stocking S A | 11,422 | 7 |
| Stoddard D W | 8,019 | 199 |
| Stojkovic R | 7,323 | |
| Stokes B W | 32,585 | 4,234 |
| Stokoe R H | 24,493 | 2,766 |
| Stone B A | 13,582 | |
| Stoochnoff S | 18,597 | |
| Stordeur L A | 25,182 | 831 |
| Storey B | 42,384 | 5,522 |
| Storey E M | 12,288 | |
| Storey M | 11,070 | 50 |
| Storkey S J | 18,155 | |
| Storm A | 28,479 | 1,476 |
| Storm N | 13,381 | 73 |
| Stovel L A | 6,211 | |
| Stowell D | 15,448 | |
| Strain V M | 53,481 | 3,807 |
| Stralbiski K M | 24,365 | 804 |
| Stranaghan K K | 21,012 | 1,606 |
| Strate J L | 12,101 | 3,954 |
| Strate L G | 9,876 | |
| Strauch A | 10,821 | |
| Straw D | 18,682 | |
| Strecheniuk S | 29,997 | 320 |
| Streicher C A | 33,941 | 376 |
| Stringer L N | 25,837 | 368 |
| Strobbe K L | 9,168 | 69 |
| Strodl B J | 28,788 | 114 |
| Strom D L | 21,317 | 653 |
| Stromberg R J | 38,412 | 851 |
| Stromberg R K | 6,572 | 1,348 |
| Stromsten J L | 3,154 | |
| Stuart D L | 34,904 | |
| Stubley D C | 26,608 | 478 |
| Stucklberger E W | 34,862 | 3,522 |
| Sturby E | 12,555 | |
| Sturdy W G | 20,027 | 374 |
| Sturgeon P | 5,736 | |
| Suey E | 5,688 | |
| Sulyma D L | 27,726 | 462 |
| Summers D W | 31,201 | 2,294 |
| Summers M J | 10,088 | 149 |
| Summers T G | 27,764 | 357 |
| Sundmark R W | 9,613 | 364 |
| Super G E | 32,307 | 1,242 |
| Surtel L M | 7,495 | |
| Sutcliffe D | 18,845 | |
| Sutherland B H | 18,597 | |
| Sutherland D | 988 | |
| Sutherland D B | 9,763 | |
| Sutherland E T | 25,793 | 669 |
| Sutherland G W | 48,477 | 6,442 |
| Sutherland J D | 35,052 | 984 |
| Sutton B R | 5,725 | |
| Sutton R C | 45,323 | |
| Sutton R R | 23,439 | 2,994 |
| Svatos R | 5,895 | |
| Svendson D W | 2,412 | |
| Swaffield D E | 37,157 | 5,337 |
| Swailes A A | 41,851 | 7,038 |
| Swain D J | 19,867 | 531 |
| Swanson J | 14,872 | |
| Swanson W G | 3,319 | |
| Sweet J R | 31,379 | 1,440 |
| Sweeten J R | 46,191 | 6,603 |
| Swets C A | 12,848 | 70 |
| Swift R K G | 33,132 | 594 |
| Swindlehurst R A | 33,405 | 3,690 |
| Swinton R G | 2,391 | |
| Sykes S A | 12,107 | 1,188 |
| Sykes S J | 30,753 | 405 |
| Symington B | 4,194 | |
| Symington L | 18,524 | |
| Symington P J | 32,788 | 466 |
| Szamecz T | 33,114 | 745 |
| Szauer A V | 6,572 | 1,360 |
| Szauer J | 51,012 | 4,735 |
| Szauer T A | 8,242 | |
| Szy F | 43,449 | 20 |
| Taekema K W | 4,117 | |
| Taff W | 1,793 | |
| Taillefer R | 2,087 | |
| Tait K M | 25,797 | |
| Talbot C A | 17,408 | |
| Talbot D E | 23,349 | |
| Talbot K M | 25,928 | 4,176 |
| Tallen G Y | 370 | |
| Tallen K E | 1,758 | |
| Tamelin D J | 6,052 | |
| Tangye G | 25,528 | 579 |
| Tanner M R | 41,005 | 678 |
| Tanskanen J | 11,248 | |
| Taphorn R B | 33,339 | 389 |
| Tarry J E | 16,868 | |
| Tarsey K A | 18,046 | |
| Tasker J E | 3,536 | 36 |
| Tassell M P | 28,606 | 464 |
| Tatar S A | 28,850 | 3,398 |
| Tataryn W P | 24,746 | 1,266 |
| Tattrie D | 936 | |
| Taudin-Chabot P R | 25,832 | 250 |
| Taylor B G | 11,476 | |
| Taylor D M | 12,524 | 375 |
| Taylor G R | 23,217 | 204 |
| Taylor J | 3,790 | |
| Taylor J C | 2,672 | 365 |
| Taylor M J I | 20,026 | 171 |
| Taylor R | 24,167 | 743 |
| Taylor S P | 26,690 | 5,976 |
| Taylor W A | 16,235 | 59 |
| Taylor W A | 23,184 | 1,151 |
| Taylor W E | 25,268 | 262 |
| Taylor W R | 24,167 | 2,540 |
| Teal I W | 20,522 | |
| Tearoe J F | 35,897 | 748 |
| Tearoe J P | 39,971 | 45 |
| Tee G W | 23,921 | 14 |
| Tehara S S | 44,373 | 631 |
| Teindl A J | 35,686 | 2,721 |
| Telford D A | 47,126 | 811 |
| Telford V E P | 25,647 | 521 |
| Telosky D G | 10,485 | |
| Templeman R F | 4,724 | 100 |
| Templeton G M T | 12,212 | |
| Terepocki G P | 23,989 | 198 |
| Tereshuk H | 6,216 | |
| Tetrault R L | 7,118 | |
| Thaler H | 408 | |
| Thesen L B | 5,168 | |
| Theurer P H | 28,201 | |
| Thiessen F N | 38,840 | 4,090 |
| Thiessen H | 2,027 | |
| Thom G | 25,771 | |
| Thom J C | 17,435 | 2,954 |
| Thom J F | 28,012 | 101 |
| Thomas D J | 1,466 | |
| Thomas J A | 6,900 | |
| Thomas L A | 34,696 | |
| Thomas P | 8,655 | |
| Thomas R W | 48,744 | 10,444 |
| Thomas V J | 18,167 | |
| Thompson A A | 14,663 | |
| Thompson C F | 42,191 | 3,258 |
| Thompson D | 11,042 | |
| Thompson D H | 30,510 | 3,293 |
| Thompson D J | 13,350 | |
| Thompson G E | 29,772 | 1,816 |
| Thompson H | 3,675 | |
| Thompson H B | 35,686 | 882 |
| Thompson J B | 29,674 | 258 |
| Thompson J L | 16,333 | |
| Thompson M E | 15,893 | |
| Thompson R L | 7,794 | |
| Thompson S | 23,668 | 693 |
| Thompson S B | 7,014 | |
| Thompson S R | 16,134 | 72 |
| Thompson V | 5,850 | |
| Thomson B A | 27,206 | 1,786 |
| Thomson B W | 30,584 | 274 |
| Thomson D B | 42,191 | 1,155 |
| Thomson D N | 5,229 | 195 |
| Thomson J N | 6,191 | |
| Thomson M | 19,491 | 178 |
| Thomson M | 7,403 | 43 |
| Thomson R N | 24,312 | 189 |
| Thomson R T | 24,481 | 1,283 |
| Thomson S W | 21,725 | 7 |
| Thomson W W | 32,727 | |
| Thon S L | 7,654 | |
| Thorne A W | 514 | |
| Thornton C | 21,099 | 2,789 |
| Thornton E | 316 | |
| Thornton S H | 27,525 | |
| Thorp M H | 33,647 | 372 |
| Thorp W E | 37,559 | 1,327 |
| Thorpe D C | 37,977 | 333 |
| Thorpe G | 26,109 | 233 |
| Thouret M E | 23,492 | |
| Thyne M A | 17,983 | |
| Tichonow E | 15,875 | |
| Tiernan R P | 35,375 | 942 |
| Tiernan S E | 20,264 | |
| Tigchelaar J E | 44,446 | 5,332 |
| Timbers R L | 28,659 | 158 |
| Timm R A | 8,591 | |
| Timmerman G | 9,326 | |
| Tippie D E | 33,515 | 3,899 |
| Tisdale J A | 29,845 | 551 |
| Titus B J | 5,928 | |
| Titus E L | 21,304 | 68 |
| Titus L A | 31,629 | 742 |
| Tjader D O | 26,867 | 1,306 |
| Tobin M H | 6,041 | |
| Todd A G | 14,780 | |
| Todd B D | 3,352 | |
| Toews D A A | 44,221 | 2,039 |
| Toews D E | 1,939 | |
| Togyi M E | 13,837 | 273 |
| Tollestrup T C | 28,055 | 366 |
| Tolman A | 17,468 | |
| Tomen R | 18,597 | |
| Tomiska V M | 18,588 | |
| Tomkins J | 1,021 | |
| Tomlin R | 1,647 | |
| Tomlinson G A | 19,992 | 406 |
| Toney N C | 25,177 | 1,035 |
| Tooby H D | 30,027 | 817 |
| Toor M S | 32,618 | 259 |
| Torio L F | 21,110 | 277 |
| Toth G G | 47,032 | 1,055 |
| Totten K H | 35,288 | 4,641 |
| Totten P L | 25,797 | 613 |
| Tousek L R | 24,595 | 1,785 |
| Tourand M A | 3,488 | |
| Tourond J | 26,776 | |
| Towell G M | 20,934 | 128 |
| Townsend J H | 22,566 | |
| Townsend M K | 2,136 | 146 |
| Townsend R S | 35,465 | 2,677 |
| Tozer R R | 47,315 | 1,031 |
| Trapp R H | 4,588 | 52 |
| Tremblay G P | 17,710 | |
| Tremblay J | 7,071 | |
| Tremblay J G | 25,081 | |
| Tremblay S | 17,931 | 89 |
| Trenaman R G | 44,664 | 3,538 |
| Trenholm B L | 32,561 | 3,496 |
| Trenholm F D | 27,683 | |
| Trevelyan L M | 18,950 | |
| Trigg D | 37,924 | 251 |
| Tritch S M | 143 | |
| Tronson D | 3,910 | |
| Troster S A | 8,105 | 165 |
| Trotter C B | 3,291 | |
| Trotter L D | 7,922 | |
| Trowbridge R | 45,009 | 6,492 |
| Trowell E I | 6,488 | |
| Trowsdale T C | 32,123 | 1,304 |
| Truant R A I | 47,169 | 2,999 |
| Trubach M | 1,974 | |
| Trudeau J | 11,910 | |

## MINISTRY OF FORESTS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Trudeau J I | 1,897 | |
| Trudeau R D | 24,719 | 3 |
| Trust D C | 28,671 | |
| Trytten R | 7,003 | |
| Tubb W J | 33,477 | 2,832 |
| Tuck W J | 34,945 | 277 |
| Tucker G | 13,051 | |
| Tucker J E | 32,894 | 1,361 |
| Tucker K A | 8,944 | |
| Tucker R | 37,808 | 1,383 |
| Tucker S | 19,168 | |
| Tugnum F A | 36,910 | 250 |
| Tull D L | 10,722 | |
| Tunnicliffe A | 27,662 | 2,112 |
| Tuohy S C | 13,405 | 128 |
| Turgeon R | 22,659 | 61 |
| Turko C A | 9,657 | |
| Turley D | 3,665 | |
| Turner D J | 9,993 | 3,133 |
| Turner E S | 22,394 | |
| Turner F L | 31,087 | 871 |
| Turner G P | 25,350 | 1,196 |
| Turner H L | 21,544 | 478 |
| Turner K W | 22,325 | 272 |
| Turner M F | 9,075 | |
| Turner R G | 26,667 | 4,709 |
| Turner T W | 24,747 | 1,915 |
| Tusar L | 8,383 | |
| Twa S A | 6,967 | |
| Tweed A | 10,231 | |
| Tweed A K | 23,170 | |
| Tweedhope D J | 28,242 | 565 |
| Twine D C | 26,394 | |
| Tymkow W R | 27,053 | 243 |
| Tymo A M | 21,045 | 420 |
| Uhrich D L | 8,912 | 7 |
| Uhrich K | 8,922 | |
| Ujfalusi J | 24,489 | |
| Ullmann F G | 34,247 | 294 |
| Ullock J | 15,586 | |
| Umpleby S A | 19,130 | |
| Underhill M L | 4,756 | 52 |
| Underwood L G | 56,114 | 3,704 |
| Unrau C R | 6,710 | |
| Unwin W H | 25,815 | |
| Upham D C | 5,247 | 120 |
| Ursel G R | 42,678 | 2,399 |
| Uttaro R F | 24,290 | 39 |
| Utzig H H | 7,271 | |
| Uyeda M | 23,186 | |
| Vail D L | 6,398 | |
| Valburg I | 16,788 | 97 |
| Valentin C C | 26,451 | |
| Valentin L E | 22,884 | |
| Valin C I | 20,412 | |
| Valk P G J | 39,699 | 1,699 |
| Vallance A M E | 33,829 | 237 |
| Van Adrichem R | 23,598 | 82 |
| Van Der Burch G | 39,072 | 1,493 |
| Van Der Wekken M R | 5,272 | |
| Van Der Wereld A M | 32,751 | 785 |
| Van Dijk W J | 25,482 | |
| Van Dolah D L | 24,632 | 349 |
| Van Eerden E | 42,938 | 10,860 |
| Van Eerden T R | 9,051 | 2,673 |
| Van Heek W H | 49,062 | 7,651 |
| Van Kerkhof B | 14,380 | 43 |
| Van Thienen F J | 24,681 | 2,026 |
| Van Tine G R | 35,423 | 811 |
| Van Vliet W | 36,563 | 250 |
| Van-Der-Mark L G | 31,763 | 1,089 |
| Van-Der-Meulen D M | 2,897 | |
| Van-Horlick T C | 32,811 | 1,011 |
| Van-Mol P F | 51,820 | 8,756 |
| Vanden-Bulck M A | 20,934 | 2,553 |
| Vanden-Driessche R | 37,604 | 159 |
| Vandenbergh J | 27,744 | 75 |
| Vander Kwaak J | 6,777 | |
| Vander Veen J P | 19,417 | 244 |
| Vander-Velden P H | 25,365 | |
| Vanderbyl H | 25,768 | |
| Vanderkruyk M D | 6,901 | 42 |
| Vanderlaan B D | 7,309 | |
| Vanderlinde B N | 31,498 | |
| Vandershuys C | 33 | |
| Vanderzwan J N | 11,010 | |
| Vanderzwan R M | 8,533 | |
| Vandrishe E | 12,257 | 839 |
| Vanstone N A | 20,686 | |
| Vantine R K | 25,746 | 123 |
| Varga G R | 20,534 | |
| Varias L B | 18,597 | 383 |
| Varner D F | 31,938 | 63 |
| Varney B W | 8,073 | |
| Vatamaniuck S D | 15,824 | 78 |
| Vaugeois V J | 24,880 | 249 |
| Vaughan C S | 6,070 | |
| Veitch C J | 30,226 | 661 |
| Velisek I | 23,493 | 145 |
| Venables R C | 27,206 | 1,424 |
| Veness S | 3,875 | |
| Venos G | 38,114 | 769 |
| Venos S P | 5,274 | 261 |
| Verbruggen N | 66 | |
| Verheul P J | 27,506 | 48 |
| Vermiere L W | 26,722 | 388 |
| Verville J | 12,490 | 255 |
| Vessey M C | 20,371 | 38 |
| Vicen F | 31,930 | 250 |
| Vickers R | 2,164 | |
| Vickers V W | 28,204 | |
| Vickery K S | 31,620 | 994 |
| Vidler R G | 23,288 | |
| Vietnieks K A | 12,372 | 572 |
| Vike D I | 6,612 | |
| Vikstrom J D | 33,415 | |
| Violini G A | 5,329 | |
| Vis S A | 1,122 | |
| Visser M R | 24,006 | 10 |
| Viszlai J | 45,510 | 1,310 |
| Vivian J E | 35,932 | 1,075 |
| Vlasveld L I | 18,623 | |
| Vogl E | 18,306 | 220 |
| Vohradsky W V | 38,949 | 3,989 |
| Vold C L | 277 | |
| Volk P J | 12,922 | |
| Volkers P N | 10,180 | |
| Volkers T E | 40,136 | 6,175 |
| Vollet D | 30,897 | 7,284 |
| Vollmer D | 7,423 | 242 |
| Von Gadenstedt U | 9,386 | |
| Von Hahn T P B | 12,105 | |
| Von Wittgenstein P | 20,077 | |
| Von-Hahn C P | 25,163 | 339 |
| Von-Niessen B L | 24,167 | 1,976 |
| Vye N C | 17,064 | |
| Vyse A H | 45,837 | 5,051 |
| Wacker C A | 24,109 | 679 |
| Wadds M E | 38,885 | 2,137 |
| Wadey P J | 35,482 | 1,710 |
| Waelti H | 50,653 | 5,291 |
| Wagar C A | 17,642 | |
| Wager W W | 25,143 | 1,103 |
| Waghorn S J | 30,177 | 1,709 |
| Wagner K O | 26,622 | 165 |
| Wagner M | 4,945 | |
| Wagner M L | 18,528 | 1,080 |
| Wagner R T | 19,615 | 866 |
| Wagner T K | 2,666 | |
| Wahl G P | 1,940 | |
| Wai J | 38,392 | 2,076 |
| Wai W | 39,786 | 166 |
| Waines S L | 19,684 | 65 |
| Waite K G | 35,317 | 575 |
| Waite M A | 1,852 | |
| Waitzner G | 20,723 | |
| Wakaryk J R | 10,763 | |
| Wakelin J G | 25,089 | 558 |
| Wakely D | 3,070 | |
| Walden T D | 4,582 | |
| Waldenberger M | 6,841 | |
| Walders B A | 30,751 | 2,438 |
| Wales S R | 24,311 | |
| Walgren C R | 26,267 | 295 |
| Walker B | 23,693 | 57 |
| Walker D A | 24,693 | 188 |
| Walker D F L | 36,271 | 75 |
| Walker D G | 26,728 | 4,302 |
| Walker G T | 25,281 | 233 |
| Walker K G | 40,239 | 108 |
| Walker R | 11,229 | |
| Walker R G | 1,717 | |
| Walker S C | 13,474 | |
| Walker T A | 43,503 | 2,328 |
| Walker T H | 35,214 | 4,567 |
| Wall G H | 11,965 | 52 |
| Wall N | 2,470 | |
| Wallace M E | 7,106 | 24 |
| Wallace M L | 32,427 | 697 |
| Wallach A A | 28,227 | |
| Wallden D R | 27,206 | 3,705 |
| Wallenstein D H | 12,307 | |
| Waller I R | 4,877 | |
| Wallin D F | 42,984 | 2,714 |
| Wallinger D P | 44,288 | 4,171 |
| Wallinger K N | 23,228 | 685 |
| Wallis G A | 20,999 | 22 |
| Wallis J R | 1,723 | 251 |
| Wallis P | 23,896 | 390 |
| Wallis S Y | 18,106 | 147 |
| Walsh C G | 20,123 | 1,795 |
| Walsh D M | 13,421 | |
| Walsh D M | 6,771 | 2,577 |
| Walsh E L | 9,484 | |
| Walsh N J | 32,792 | 566 |
| Walsh S | 35,249 | 661 |
| Walter C | 3,703 | |
| Walters A R | 32,171 | 637 |
| Walters D M | 20,524 | |
| Waneck S G | 24,830 | |
| Ward B W | 25,950 | |
| Ward C L M | 20,006 | 51 |
| Ward D | 5,474 | |
| Ward J G | 49,567 | 3,855 |
| Ward M G | 9,334 | |
| Ward S | 13,086 | |
| Wardrop T J | 36,055 | 1,867 |
| Wareing M S | 37,133 | 303 |
| Wargo M | 27,261 | 493 |
| Warmerdam R | 492 | |
| Warner W J | 9,685 | |
| Warren N | 2,542 | |
| Warren S R | 27,547 | 801 |
| Warrington B E | 12,262 | |
| Wasylyshyn D K | 18,570 | 698 |
| Waters A E | 13,496 | |
| Waters D K | 5,123 | |
| Waters H J | 15,046 | |
| Waters L | 8,152 | 384 |
| Waters N P | 13,796 | |
| Waters R W | 28,032 | |
| Watkins G C | 22,380 | 5,037 |
| Watkins L C | 19,887 | |
| Watson A E | 13,261 | 7 |
| Watson B O | 25,758 | 14 |
| Watson F M | 10,937 | 184 |
| Watson G F | 27,206 | |
| Watson J | 18,287 | 35 |
| Watson J C | 23,597 | 515 |
| Watson L M | 17,992 | |
| Watson S G E | 8,383 | 2,116 |
| Watson T J | 33,497 | 1,025 |
| Watt J E | 6,803 | 865 |
| Watt W J | 42,191 | 945 |
| Watters E R | 20,934 | 688 |
| Waugh E L | 2,293 | |
| Waugh P M | 4,992 | |
| Waugh R K | 24,080 | 64 |
| Way D L | 29,017 | 279 |
| Wearing J R | 36,477 | 652 |
| Weaver C G | 24,085 | |
| Weaver J L | 1,691 | |
| Weaver K W | 41,085 | 1,004 |
| Webb B A | 6,755 | |
| Webb B L | 2,181 | |
| Webb C M | 10,804 | |
| Webb C M | 23,724 | 38 |
| Webb J C | 16,478 | |
| Webb L A | 19,420 | |
| Webb L J | 18,728 | |
| Webb R D | 34,206 | 213 |
| Webb R M | 25,023 | 22 |
| Webber G | 23,595 | 148 |
| Webber J E | 43,686 | 251 |
| Webster S E | 12,765 | |
| Weeks R A | 27,661 | 145 |
| Wegelin D C | 30,620 | 2,365 |
| Weinard J P | 21,368 | |
| Weintz G E | 25,505 | 749 |
| Weir K G | 33,952 | 1,507 |
| Weisgerber R | 7,826 | |
| Weismiller D | 13,710 | |
| Weismiller W S | 31,115 | 541 |
| Weisner L J | 713 | |
| Weissenmayer M | 13,596 | |
| Welch A S | 7,366 | |
| Weldon R N | 20,026 | |
| Wells E | 1,512 | |
| Wells J | 19,242 | 113 |
| Wells J W | 26,667 | 533 |
| Wells R C | 20,408 | |
| Wells T D C | 31,119 | |
| Wellspring A F | 23,016 | |
| Welsh J D | 376 | |
| Wenger J H | 49,246 | 7,997 |
| Wesenberg D O | 22,145 | |
| Wesleyson B | 26,674 | 1,264 |
| Wessel S | 21,690 | 871 |
| Westby S F | 32,287 | 399 |
| Westdorp L | 12,015 | |
| Westfall G F | 34,295 | 253 |
| Westfall K G | 28,051 | 471 |
| Westgarde R | 8,493 | |
| Wheatley C | 13,644 | |
| Wheatley S J | 19,070 | |
| Wheeler A J | 30,051 | 4,011 |
| Wheeler S | 19,567 | 142 |
| White C P | 20,765 | |
| White D | 3,367 | |
| White J A | 20,026 | |
| White J R | 37,133 | 3,781 |

## MINISTRY OF FORESTS—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| White M | 10,769 | |
| White P S | 15,832 | |
| White R L | 27,206 | 4,687 |
| White W R | 41,109 | 807 |
| Whitefield S M | 12,440 | |
| Whitehouse M C | 27,275 | 1,669 |
| Whiteside A | 21,080 | 228 |
| Whittaker H J | 53,411 | 1,732 |
| Whittingham D | 3,118 | 317 |
| Whittingham S R | 8,124 | 117 |
| Whybrow M W | 43,224 | 1,801 |
| Whyte B J | 5,035 | |
| Whyte R A | 35,630 | 665 |
| Wicken W C | 24,225 | 769 |
| Wicken W C | 6,484 | 610 |
| Wickens E P | 24,083 | 62 |
| Wickens F J | 15,740 | 231 |
| Widdicombe D L | 763 | |
| Widen K E | 7,021 | |
| Wideski T W | 26,182 | 1,549 |
| Wiebe C V | 316 | |
| Wiebe H G | 21,620 | 56 |
| Wiebe L | 13,247 | |
| Wiese A G | 85 | |
| Wiest L | 559 | |
| Wiffen R J | 30,753 | 2,209 |
| Wiggins H L | 2,622 | 757 |
| Wightman L G | 7,032 | 201 |
| Wikeem B M | 35,521 | 3,700 |
| Wikene C C | 1,321 | |
| Wikstrom A L | 23,091 | 1,482 |
| Wilby D M | 19,404 | 204 |
| Wilderman E H | 7,921 | |
| Wiley A J | 13,294 | 14 |
| Wilford D J | 42,947 | 5,362 |
| Wilford E | 11,278 | |
| Wilford L | 4,522 | 105 |
| Wilhite E M | 9,684 | |
| Wilkins M J | 56,154 | 7,193 |
| Wilkinson A G | 21,971 | 95 |
| Wilkinson D R | 23,598 | |
| Wilkinson M F | 34,953 | 2,479 |
| Willburn R J | 9,035 | |
| Willett G A | 27,204 | 136 |
| Williams C P | 50,325 | 3,747 |
| Williams D | 20,419 | 3,374 |
| Williams D R | 26,888 | |
| Williams D R | 5,354 | |
| Williams F S | 45,323 | 383 |
| Williams G L | 1,911 | |
| Williams I E | 7,200 | |
| Williams J | 7,879 | 399 |
| Williams K G | 19,568 | |
| Williams K J | 3,851 | |
| Williams K M | 1,453 | |
| Williams L | 11,522 | |
| Williams M B | 334 | |
| Williams M G | 12,079 | |
| Williams N O | 10,702 | |
| Williams S L | 20,139 | 29 |
| Williams W A | 21,095 | |
| Williams W C | 48,204 | 10,998 |
| Williams-Freeman J | 19,415 | |
| Williamson J H | 25,616 | 54 |
| Willingdon A W | 27,206 | 418 |
| Willis D A | 7,637 | |
| Willis H G | 48,477 | 851 |
| Willis K | 7,295 | 85 |
| Willis S M | 33,037 | 6,394 |
| Willson C D | 40,094 | 4,994 |
| Wilmer F D | 20,687 | 2,130 |
| Wilmot G A | 26,867 | |
| Wilson A | 18,392 | 2,652 |
| Wilson C D | 5,008 | 236 |
| Wilson D | 5,816 | |
| Wilson D E | 17,769 | 291 |
| Wilson E | 26,122 | 2,790 |
| Wilson G P | 2,742 | |
| Wilson J | 6,459 | 200 |
| Wilson K C | 1,914 | |
| Wilson K F | 20,368 | |
| Wilson L | 6,202 | |
| Wilson L E | 38,566 | 284 |
| Wilson L M | 10,909 | |
| Wilson R J | 30,923 | 1,768 |
| Wilson W J | 21,415 | 886 |
| Wiltsie N A | 26,828 | 358 |
| Wiltsie R G | 32,113 | 1,279 |
| Wimmer E | 7,860 | |
| Winch G R | 4,723 | |
| Windeler R | 37,695 | 321 |
| Winder M C | 24,167 | 884 |
| Wintemute M E | 11,808 | |
| Winter R | 23,299 | 3,105 |
| Winterick N | 4,399 | |
| Winterton W A | 1,415 | |
| Wipfli T | 6,008 | |
| Wirchenko E M | 4,363 | |
| Wishlow W P | 25,438 | 65 |
| Witala L | 18,265 | |
| Witala P O | 4,226 | |
| Wlasitz H | 3,865 | 295 |
| Wlasuk J | 40,306 | 1,611 |
| Wolbers D | 25,268 | |
| Wolfe A R | 33,548 | 3,477 |
| Wollenberg E L | 11,980 | |
| Wolter M J | 214 | |
| Wong J | 18,856 | |
| Wong J J | 16,208 | 172 |
| Wong R | 6,294 | 793 |
| Wong S E | 5,915 | 1,193 |
| Wong W | 27,060 | 88 |
| Wood A J | 10,352 | |
| Wood E E | 23,028 | |
| Wood E R | 14,583 | |
| Wood F J | 1,375 | |
| Wood G E | 20,982 | 639 |
| Wood G F | 26,278 | |
| Wood I W | 45,126 | 805 |
| Wood J | 19,103 | |
| Wood L A | 1,023 | |
| Wood P M | 36,652 | 6,135 |
| Wood R L | 33,114 | 1,353 |
| Wood S F | 8,242 | |
| Woodbury L G | 19,489 | |
| Woodfall R T | 27,556 | 3,186 |
| Woodgate D N | 37,017 | 383 |
| Woods J A M | 10,757 | |
| Woods J H | 34,364 | 1,612 |
| Woods R E | 36,057 | |
| Woodside R F | 22,575 | |
| Woodward B J | 5,788 | |
| Woodward M D | 11,400 | |
| Woodward R | 12,054 | |
| Woodward W G | 38,450 | 4,458 |
| Wooldridge L L | 5,127 | 492 |
| Woon C Y | 27,206 | 1,985 |
| Wootton G E | 31,768 | 1,192 |
| Worgan M S | 26,352 | 886 |
| Worobel K J | 316 | |
| Wozny S D | 22,209 | |
| Wray P A | 11,965 | 765 |
| Wrenshall B E | 17,640 | 132 |
| Wright D | 6,342 | |
| Wright D B | 4,374 | |
| Wright D E | 27,488 | 297 |
| Wright E R | 7,379 | 84 |
| Wright J D | 25,647 | 1,929 |
| Wright L | 463 | |
| Wright V A | 2,653 | 43 |
| Wright W H | 28,293 | |
| Wyers J K A | 93 | |
| Wyeth M H | 49,242 | 5,432 |
| Wyker M R | 373 | |
| Wylie J | | 6 |
| Wyman D | 2,700 | |
| Wynrib J A | 20,865 | |
| Yakimchuk J J | 23,107 | 932 |
| Yakimchuk W D | 921 | |
| Yandel S E | 5,398 | 13 |
| Yano H | 48,477 | 1,807 |
| Yaretz B F | 13,690 | |
| Yee A R | 14,221 | |
| Yeh F C H | 41,457 | 1,147 |
| Yerbury R S | 20,771 | 2,563 |
| Yeung B | 31,141 | 3,441 |
| Yeung C H S | 25,389 | 72 |
| Yewchin D K | 2,037 | |
| Yin J | 24,167 | 199 |
| Ying C C | 49,004 | 7,556 |
| Yole D | 19,574 | 897 |
| Yon S L | 8,276 | |
| York D H | 25,385 | |
| Yoshy C L | 13,827 | |
| Youb A D | 7,093 | |
| Young A H | 6,896 | |
| Young B M | 26,039 | 1,824 |
| Young B R | 1,954 | |
| Young F G | 28,779 | 190 |
| Young G A | 1,852 | |
| Young J | 26,367 | 433 |
| Young J E | 18,597 | |
| Young J M | 18,290 | 841 |
| Young K J V | 9,826 | |
| Young P C | 38,632 | 8,992 |
| Young R B | 28,866 | |
| Young W | 72,208 | 2,672 |
| Younghusband J L | 39,205 | 979 |
| Youwe D A | 6,785 | |
| Youwe P L | 31,032 | 166 |
| Yuen W S | 42,919 | 1,233 |
| Yule D A | 51,683 | 4,467 |
| Yzerman D I | 22,248 | 7 |
| Zacharatos T P | 38,230 | 390 |
| Zailo S M | 292 | |
| Zazuliak C R | 8,825 | |
| Zembik J M | 3,438 | |
| Zetka L | 23,186 | 3,884 |
| Zibin D S | 1,478 | |
| Zilinski B | 17,589 | |
| Zoney J E | 28,876 | 8,808 |
| Zorn G O | 30,987 | 1,465 |
| Zotzman C G | 21,570 | |
| Zroback W J | 24,222 | 3,944 |
| Zrum C L | 16,981 | |
| Zuber B S | 24,167 | 271 |
| Zubick P A | 32,632 | 3,428 |
| Zulinick M | 5,020 | |
| Zurschmiede M A | 6,951 | |
| Field crew expenses | | 86,269 |
| Other unallocated | (3,123) | |
| Transfers | 144,124 | (333,614) |
| Totals | 102,845,995 | 3,709,865 |

## MINISTRY OF HEALTH

| | Salary $ | Travel $ |
|---|---|---|
| Nielsen Hon J A<br>Minister | 31,283 | 7,174 |
| Bazowski P<br>Deputy Minister | 94,996 | 4,098 |
| Aarons R B | 18,254 | 151 |
| Aarvold S L | 21,524 | 1,014 |
| Aase B J | 18,601 | |
| Abbott C | 9,158 | 7 |
| Abel J | 21,988 | 8 |
| Abel V E | 13,601 | |
| Abraham K | 19,244 | |
| Ackerman A | 10,048 | 34 |
| Acorn C E | 33,941 | 3,090 |
| Acorn G A | 4,266 | 307 |
| Acres D L | 19,085 | |
| Adair T | 21,492 | |
| Adamowicz D E | 13,642 | 51 |
| Adams J E S | 19,062 | 1,292 |
| Adams L J | 27,203 | 236 |
| Adams S M | 22,887 | |
| Adams W M | 4,187 | 1,050 |
| Adamski F M | 32,472 | |
| Addey R G | 19,128 | |
| Addison B | 7,684 | |
| Addison F J | 37,126 | 978 |
| Adelman J A | 49,602 | 1,206 |
| Ades S M | 36,658 | |
| Adjey M J | 434 | |
| Adrian A D | 87,835 | 3,016 |
| Adrian P | 34,941 | 104 |
| Afaga A | 31,468 | |
| Agasse V C | 36,250 | |
| Agassiz L E D | 27,298 | 3,141 |
| Agate T D | 31,784 | |
| Agnew J | 31,744 | |
| Agostini G J | 18,631 | |
| Agothay M M | 33,775 | 75 |
| Ahlm R | 5,656 | |
| Ahnert I D | 8,898 | |
| Aiello S L | 21,065 | 216 |
| Ainley F C | 31,937 | 147 |
| Ainslie D | 34,318 | 6,387 |
| Aitken E J | 17,372 | |
| Aitken H G L | 23,184 | |
| Akeroyd K M | 15,257 | |
| Akins T | 8,858 | |
| Akroyd K | 23,639 | 66 |
| Akwei L A | 31,601 | |
| Akwei Y | 20,928 | |
| Albin P R | 14,518 | |
| Albright V E | 34,419 | |
| Alce L Y | 21,001 | |
| Alcock S | 2,177 | |
| Alder G J | 775 | |
| Alderson J A | 30,229 | |
| Alexander A A | 18,595 | |
| Alexander M E | 2,474 | 177 |
| Alexander M J | 10,650 | |
| Alger C M | 2,518 | 56 |
| Alladin M N | 19,673 | |
| Allan B D | 1,024 | |
| Allan B M | 10,855 | |
| Allan I I | 19,222 | |
| Allan J D | 32,590 | |
| Allan J M | 22,220 | |
| Allard I | 29,468 | 2,410 |
| Allen A I | 8,361 | |
| Allen B | 19,310 | |
| Allen C E | 161 | |
| Allen C M | 1,021 | |
| Allen E A | 77,660 | 1,487 |
| Allen F D | 4,130 | |
| Allen F K | 28,692 | |
| Allen K J | 30,489 | 880 |
| Allen L G | 22,590 | |
| Allen P | 7,066 | 41 |
| Allen R | 22,313 | |
| Alleyn D | 18,489 | |
| Allin A D | 22,456 | |
| Allin J | 16,395 | |
| Allin K E | 21,056 | 7 |
| Allison D | 1,706 | |
| Allison G W | 31,913 | 770 |
| Allison M | 33,930 | |
| Allman J | 21,856 | |
| Ally R D | 32,893 | |
| Althaus M I | 22,957 | 515 |
| Altrows G | 11,428 | |
| Alward D A | 20,651 | |
| Alward E B | 21,350 | |
| Alway J | 97 | |
| Amberg W | 34,419 | |
| Amendt H | 33,936 | 2,175 |
| Amiabel R | 19,619 | |
| Amos E M | 28,680 | |
| Amos P M | 28,668 | |
| Ancill R Dr | 17,966 | 1,739 |
| Anding G R | 207 | |

| | Salary $ | Travel $ |
|---|---|---|
| Andee E | 22,665 | |
| Andee S | 31,468 | |
| Andel P R | 20,688 | 7 |
| Andermatt R E | 3,800 | |
| Anders T L | 30,061 | |
| Andersen L A | 13,695 | 190 |
| Andersen S | 14,765 | |
| Anderson A R | 18,595 | |
| Anderson B J | 23,184 | |
| Anderson C | 4,494 | |
| Anderson C C | 29,832 | 2,535 |
| Anderson D | 27,203 | 4,847 |
| Anderson D | 6,430 | 313 |
| Anderson D C | 1,776 | |
| Anderson D F | 19,115 | |
| Anderson D L | 5,256 | 133 |
| Anderson D M | 30,664 | |
| Anderson D T | 20,137 | |
| Anderson E | 34,410 | 783 |
| Anderson E S | 17,713 | |
| Anderson F J | 7,477 | 388 |
| Anderson F J | 6,928 | |
| Anderson H B | 18,595 | |
| Anderson J E | 4,674 | |
| Anderson K H | 18,463 | 68 |
| Anderson L M | 28,692 | 426 |
| Anderson M C | 18,738 | |
| Anderson M J | 19,128 | 91 |
| Anderson O | 31,762 | |
| Anderson P J | 21,755 | |
| Anderson R E | 29,847 | |
| Anderson R E | 33,927 | |
| Anderson R E | 35,293 | 7,207 |
| Anderson S | 28,689 | 109 |
| Anderson S | 6,379 | 326 |
| Anderson S J | 31,367 | 1,545 |
| Anderson S M | 18,691 | 1,724 |
| Anderson S M | 30,308 | 1,065 |
| Anderson T A | 11,664 | 1,728 |
| Anderson T K | 31,914 | |
| Andreatta J | 30,464 | |
| Andres S M | 5,516 | 38 |
| Andrews B S | 13,833 | |
| Andrews K A | 16,765 | |
| Andrews V G | 34,419 | 2,620 |
| Andros P A | 15,601 | |
| Andrusek D L | 27,481 | 60 |
| Angel L E | 42,562 | 1,819 |
| Angell C | 3,962 | 166 |
| Anhorn M D | 35,077 | |
| Annal A C | 2,094 | |
| Annett S E | 11,601 | |
| Anonby E R | 4,298 | 60 |
| Anonby R | 20,722 | 7 |
| Ansell H E | 26,480 | 2,136 |
| Ansell P M | 17,990 | |
| Antinuk C D | 1,194 | |
| Apelo-Cruz A | 33,386 | |
| Aquin R H P | 32,797 | |
| Aquino A B | 19,128 | |
| Araki L E | 27,586 | |
| Aranas A L | 66,947 | 4,347 |
| Aranda-Diaz R J | 17,846 | |
| Arbuah V | 3,726 | |
| Arcand H | 18,822 | |
| Arcand R J | 20,363 | |
| Arcari B B A | 18,354 | |
| Archdekin J | 13,261 | |
| Archer D G | 18,793 | |
| Archer J D | 22,281 | |
| Archer L S | 30,085 | |
| Archer M | 31,303 | |
| Archer S M | 10,298 | |
| Archibald J G | 21,755 | 4 |
| Archibald Q D | 30,084 | |
| Arcuri R | 20,792 | |
| Arelland L G | 315 | |
| Argatoff G | 26,152 | 615 |
| Arimare M | 6,240 | |
| Ariyan S A | 22,141 | |
| Arksey L J | 30,786 | |
| Armitage S | 4,777 | |
| Armitstead J | 3,235 | |
| Armstrong D E | 15,885 | 604 |
| Armstrong J | 27,569 | 123 |
| Armstrong J L | 26,455 | |
| Armstrong R | 26,290 | |
| Armstrong W N | 20,510 | |
| Arneil A S | 31,712 | 728 |
| Arneil J | 556 | |
| Arnkens H A | 17,673 | |
| Arnold J L | 29,240 | 980 |
| Arnott N M | 68,572 | 3,959 |
| Arrowsmith R | 78,325 | |
| Arscott D L | 6,027 | 40 |
| Arthur J | 30,302 | 73 |
| Aryee E | 32,824 | |

| | Salary $ | Travel $ |
|---|---|---|
| Ash L C | 18,208 | |
| Ash N K | 11,665 | |
| Ashby A P | 32,325 | |
| Ashby P B | 14,147 | |
| Ashby Y T | 34,226 | |
| Ashcroft D L | 20,121 | |
| Ashfield K L P E | 20,507 | 105 |
| Ashley J E | 15,972 | 883 |
| Ashley M | 18,590 | 92 |
| Askew A | 20,932 | |
| Asmar J M | 29,753 | |
| Aspinall D | 5,526 | 305 |
| Asselin M | 3,556 | 35 |
| Athanasopoulos O A | 28,281 | |
| Atkins E F | 20,024 | 71 |
| Atkins J T | 29,927 | |
| Atkins L D | 1,085 | |
| Atkinson D J | 17,901 | |
| Atkinson G E | 21,483 | |
| Atkinson J M | 25,740 | |
| Atkinson K R | 22,459 | |
| Atkinson L | 3,669 | |
| Atkinson T J | 21,658 | |
| Atwal G K | 19,125 | |
| Atwater D F | 34,419 | 747 |
| Au B | 31,297 | |
| Au C C | 19,299 | |
| Au C Y | 30,800 | |
| Au P | 9,271 | |
| Au P D | 29,956 | |
| Au T P | 31,817 | |
| Auchterlonie M | 19,433 | |
| Audet C H | 7,917 | 1,120 |
| Augustine C H | 34,294 | |
| Augustson H | 9,413 | |
| Auringer M | 17,282 | |
| Auringer S Y | 16,655 | |
| Austin D D | 21,128 | |
| Austin D E | 1,178 | |
| Austin V D | 31,902 | |
| Austman L N | 41,005 | 1,921 |
| Austring A M | 10,823 | 797 |
| Axsen R G | 28,534 | |
| Ayer J L | 30,302 | 2,247 |
| Aylard A K | 33,923 | 1,040 |
| Aynsley B J | 19,399 | |
| Ayotte D J | 15,433 | 201 |
| Baadsvik K J | 20,249 | 573 |
| Babiuk B J | 18,595 | |
| Babuin F G | 31,446 | |
| Back D S | 25,347 | 289 |
| Backeland L J | 28,285 | 293 |
| Bacon D L | 2,876 | |
| Bader A A | 5,441 | |
| Badger M G | 30,289 | 760 |
| Baer M A | 19,128 | |
| Baerg C A | 15,495 | 1,100 |
| Baerg M F | 5,347 | 196 |
| Bagay J | 17,646 | |
| Bahnsen B L | 29,278 | 1,219 |
| Bahowrie A R | 20,699 | |
| Bahowrie B | 33,130 | |
| Baig K | 40,731 | 906 |
| Bailey A G | 68,252 | 2,954 |
| Bailey C | 13,126 | |
| Bailey J C | 22,153 | |
| Bailey J E | 15,552 | |
| Bailey J H | 220 | |
| Bailey J M | 18,526 | 194 |
| Bailey M | 89 | |
| Bailey M L | 15,550 | 120 |
| Baillie D A | 20,641 | |
| Baillie D G | 11,264 | |
| Baillie M E | 11,136 | |
| Bain G A | 30,956 | 231 |
| Bain J L | 5,232 | 7 |
| Bainas I M | 18,595 | |
| Bains G | 17,294 | |
| Bains G | 21,096 | 31 |
| Baird B | 23,413 | |
| Baird B | 16,969 | |
| Baird B J | 30,194 | |
| Baird J A M | 12,276 | |
| Baird S I | 33,084 | 790 |
| Baird S I | 361 | |
| Bakaluk R P | 2,559 | |
| Baker A G | 11,166 | |
| Baker C L | 30,191 | 265 |
| Baker J | 3,622 | |
| Baker L A | 21,684 | 21 |
| Baker P A | 15,143 | 473 |
| Baker R A | 36,658 | |
| Baker R A | 22,046 | |
| Baker S J | 12,257 | |
| Bakker I D | 33,941 | 1,497 |
| Bakker T J | 27,288 | 869 |
| Bako B | 34,132 | 1,239 |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Balakrishnan P | 28,692 | |
| Balaski M D | 6,184 | |
| Balcaen P L | 4,522 | |
| Baldwin A C | 20,376 | |
| Baldwin D E | 17,389 | |
| Balic E | 11,763 | |
| Ball C H | 19,128 | |
| Ball L R | 39,229 | 78 |
| Ballam C F | 814 | |
| Ballantyne H C | 16,094 | |
| Ballas T L | 1,254 | |
| Ballendine C F | 2,435 | |
| Ballendine C M F | 21,077 | 1,490 |
| Ballinger B J | 32,402 | |
| Balliston M E | 18,613 | |
| Balluff B J | 7,976 | 1,043 |
| Balmer L | 7,401 | |
| Banerjee S N | 33,922 | |
| Bangma M E | 7,559 | |
| Banister G J | 19,121 | |
| Banks P D | 13,809 | 169 |
| Banman C A | 33,931 | 98 |
| Bannister J | 142 | |
| Bannon F J | 30,894 | 1,193 |
| Banwell S | 15,574 | |
| Barager V M | 337 | |
| Baranec A I | 1,882 | |
| Baranyai E A | 14,045 | |
| Baranyai T | 22,144 | |
| Barber A C | 675 | |
| Barber L S | 13,664 | |
| Bardi J I | 30,134 | |
| Bardossy D | 19,683 | |
| Barens A I | 20,048 | |
| Barichello F D | 9,483 | 1,104 |
| Barker A J | 32,034 | |
| Barker B J | 20,024 | |
| Barker B J | 19,128 | |
| Barker B R | 18,969 | 151 |
| Barker D | 30,209 | |
| Barker D M | 18,595 | |
| Barker J | 18,595 | |
| Barker L J | 6,757 | 1,176 |
| Barley D L | 9,681 | |
| Barlow D P | 14,758 | |
| Barmby B | 4,509 | 136 |
| Barmby B A | 286 | |
| Barnard S A | 12,365 | 353 |
| Barnes A A | 18,595 | 52 |
| Barnes B C | 18,595 | |
| Barnes K E | 50,126 | 7,164 |
| Barnet E | 25,004 | |
| Barnett E H | 23,934 | 312 |
| Barnett L B J | 31,179 | |
| Barnhardt S | 18,545 | 146 |
| Barnhart D J | 19,128 | |
| Barradell B A | 579 | |
| Barratt J P | 30,893 | |
| Barrett B L | 17,043 | 400 |
| Barrett L R | 39,225 | 940 |
| Barron B L | 32,659 | 360 |
| Barron L E | 22,069 | |
| Bartch I N | 21,032 | |
| Barteaux S | 19,848 | |
| Bartel J E | 19,247 | |
| Barter L B | 32,086 | 5,304 |
| Barteski M J | 21,114 | |
| Bartley C | 2,167 | |
| Bartley R B L | 258 | |
| Bartram D A S | 26,513 | |
| Bartram P R | 4,396 | |
| Bartsch H W | 20,830 | |
| Barwell B A | 13,569 | |
| Barz P R | 17,130 | |
| Barz W | 30,581 | 2,232 |
| Basaraba B L | 14,563 | |
| Basi J K | 1,047 | |
| Basi N K S | 926 | |
| Baslee D M | 18,595 | |
| Basra H | 9,370 | |
| Bassett R J | 15,317 | 1,485 |
| Bassett S | 8,461 | 135 |
| Bastin S C | 16,384 | |
| Batch E C | 33,931 | |
| Bate G L | 5,966 | 69 |
| Bateman A M | 35,991 | 197 |
| Bateman M J | 11,515 | |
| Bater S D | 16,673 | |
| Bates C L | 15,309 | |
| Bates J B | 20,517 | |
| Bates M E | 38,067 | 713 |
| Bates N A | 31,031 | 1,110 |
| Batey M L | 18,285 | |
| Bath J I | 2,871 | |
| Batke I Y | 20,868 | 12 |
| Battershill J | 76,142 | 1,009 |
| Baudais K | 2,575 | |
| Bauer D E | 1,059 | |
| Bauer P G | 16,217 | |
| Bauman B | 8,077 | |
| Bawn E C | 20,037 | |
| Bawn H A | 2,260 | |
| Bawtinheimer P A | 5,762 | 825 |
| Baxter C | 20,986 | 7 |
| Bayes D M | 9,415 | |
| Bayles S | 8,869 | |
| Beach W J | 25,412 | |
| Beacham E E | 19,205 | |
| Beacham P P | 20,258 | |
| Beadle D M R | 19,216 | |
| Bean M P | 20,023 | |
| Beardshaw D | 17,951 | |
| Beasley T | 18,126 | |
| Beaton G | 31,360 | 1,429 |
| Beaton O L | 22,313 | |
| Beattie J | 17,355 | |
| Beattie P | 25,847 | 4,019 |
| Beatty D | 33,392 | 1,899 |
| Beatty L E E | 16,529 | 74 |
| Beauchamp V | 14,810 | |
| Beauchesne E J | 21,040 | 10 |
| Beaucock K T | 13,729 | |
| Beaudoin G D | 4,937 | |
| Beaudoin M J D | 32,329 | |
| Beaulieu C M | 17,725 | |
| Beaulieu J M | 25,154 | |
| Beaulieu Y | 1,039 | |
| Beaupre P L | 18,650 | 28 |
| Beaveridge J | 7,401 | |
| Beaverstock M M | 30,053 | |
| Beaverstock P | 26,993 | |
| Beazley B | 25,012 | |
| Beck A S | 172 | |
| Beck B | 13,086 | |
| Beck H O | 20,326 | |
| Beck S A | 19,128 | |
| Becker I M | 20,719 | |
| Beckett D R | 12,415 | |
| Beckett E I | 30,263 | |
| Bedard D | 19,149 | |
| Beech J A | 5,539 | |
| Beech L A | 16,705 | |
| Beech S | 3,021 | |
| Beeching M K T | 29,981 | 1,571 |
| Beeching S | 2,833 | 65 |
| Beedle M | 6,938 | 7 |
| Beek J | 9,085 | 28 |
| Beers M F P | 30,722 | 3,267 |
| Beeson B J | 8,537 | |
| Beetstra R D | 35,808 | 1,057 |
| Beger L C | 17,673 | |
| Beggs M J | 13,890 | |
| Beier C M | 31,962 | |
| Beirne T J | 11,423 | |
| Beitel M D | 18,074 | |
| Bekar M | 14,677 | 175 |
| Belanger J M | 4,124 | 353 |
| Belanger L E L | 23,184 | 805 |
| Belanger P | 5,684 | |
| Belcher L | 18,410 | |
| Belkus E | 3,837 | 393 |
| Bell C P | 18,845 | |
| Bell C P | 14,552 | |
| Bell D L | 19,128 | 14 |
| Bell E | 10,703 | |
| Bell E | 6,811 | |
| Bell E L | 37,502 | 2,579 |
| Bell F S | 16,710 | |
| Bell J D | 9,309 | |
| Bell M J | 34,226 | |
| Bell M L | 2,354 | |
| Bell M P | 20,933 | |
| Bell N J | 18,586 | |
| Bell P C | 33,104 | |
| Bell P M | 31,937 | 1,359 |
| Bell R E | 13,844 | |
| Bell S D | 30,500 | |
| Bellaire D R | 12,519 | |
| Bellavie M E | 28,099 | |
| Belluz T R | 27,898 | |
| Belmas D J | 12,727 | |
| Belmas D P | 31,266 | 9 |
| Belter L E | 827 | |
| Belton D A | 32,540 | |
| Belton K | 4,784 | 29 |
| Belvedere E M | 47,307 | 327 |
| Belyea B R | 18,595 | |
| Belyk R C | 28,890 | |
| Benard M | 885 | |
| Bencsik J | 22,133 | |
| Bender E | 34,409 | 688 |
| Beniston S | 12,763 | |
| Benjamin H G | 45,126 | |
| Benn E | 18,355 | |
| Benn P | 29,902 | 2,079 |
| Bennallack C | 1,952 | |
| Benner E H | 20,932 | |
| Bennett B | 4,585 | |
| Bennett D | 32,911 | |
| Bennett D D | 20,580 | |
| Bennett D K | 32,988 | |
| Bennett E J | 22,456 | |
| Bennett F L | 34,423 | |
| Bennett J D M | 22,498 | |
| Bennett L B | 22,703 | 371 |
| Bennett L M | 29,744 | |
| Bennett M E | 8,962 | |
| Bennett M S | 14,569 | |
| Bennett P L | 8,116 | |
| Bennie L | 19,159 | |
| Benoit E M | 3,554 | |
| Benoit J M | 24,159 | 1,344 |
| Benson C | 8,713 | 27 |
| Benson K I G | 75,722 | 4,699 |
| Benson R | 32,518 | 2,222 |
| Benson R | 3,556 | |
| Bent R G | 1,698 | |
| Bentley J | 1,361 | 142 |
| Bentley M | 885 | |
| Bentley M R | 9,008 | 332 |
| Beraldin G | 19,299 | |
| Berarducci M | 8,486 | |
| Berden G G | 30,259 | |
| Berezowsky T | 21,984 | |
| Berg A R | 26,891 | |
| Bergen J | 35,847 | |
| Bergen J L | 18,006 | 891 |
| Berger E | 202 | 15 |
| Berggren R W | 27,202 | 823 |
| Berglund E J | 5,003 | 118 |
| Berglund S | 8,183 | 64 |
| Bergman J H | 29,294 | 1,233 |
| Bergman K | 6,228 | 185 |
| Bergman S D | 18,680 | |
| Bergman S R | 2,199 | |
| Bergstrom A | 19,294 | |
| Berkes M | 20,766 | |
| Berkey G G J | 22,835 | |
| Berkey J E | 27,569 | 127 |
| Berlinguette M | 15,260 | |
| Bernie M | 10,710 | 31 |
| Berry A M | 18,825 | |
| Berry J | 18,537 | |
| Berry K K | 34,419 | 1,263 |
| Bertalan L H | 20,935 | 23 |
| Berthiaume R E | 5,354 | |
| Berti M G | 20,028 | |
| Bertoia J R | 11,348 | |
| Bertram E | 20,520 | |
| Bertrand D | 18,595 | |
| Berube G A | 25,099 | |
| Bessuille E T | 28,887 | |
| Best E M | 19,107 | |
| Best K C | 30,969 | |
| Beswick J L | 4,966 | |
| Betkus M E H | 32,433 | 1,312 |
| Betten J H | 19,305 | |
| Betts K | 4,799 | 239 |
| Beugh J W | 19,509 | |
| Beulah J | 30,402 | 482 |
| Bey R | 29,165 | 1,552 |
| Beyeler G | 77 | |
| Beyerstein D | 10,228 | 16 |
| Bezak F | 2,720 | 96 |
| Bhayani J A | 18,328 | |
| Bickerton B J | 42 | |
| Biden E H | 1,291 | |
| Bielech M J | 17,291 | |
| Biggar D M | 15,178 | 2,005 |
| Biggar M A | 34,417 | 3,198 |
| Bignell D S | 20,024 | 26 |
| Bignell F D | 36,846 | |
| Bignell J A | 321 | |
| Bileski B J | 22,731 | 35 |
| Bilin A K | 19,625 | |
| Billingham S H | 21,275 | |
| Binder E L | 20,024 | |
| Bingham P A | 34,951 | 3,052 |
| Birch K C | 27,060 | |
| Birch-Jones P M | 39,315 | 1,810 |
| Bird D | 11,393 | 172 |
| Bird D | 15,661 | |
| Bird S M | 3,960 | |
| Birk A | 19,128 | |
| Birkenthal E A | 32,457 | 795 |
| Biro S | 21,004 | |
| Birosh P L | 8,012 | |
| Birtles A C | 34,195 | 2,472 |
| Birtles P | 12,647 | 1,679 |
| Bisgrove M J | 15,202 | 561 |
| Bish R W | 31,165 | |

## MINISTRY OF HEALTH—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Bishop A F | 11,870 | 1,081 |
| Bishop J M | 29,629 | |
| Bishop L L | 19,241 | |
| Bissenden D B | 18,643 | 469 |
| Bissenden K | 249 | |
| Bisset S | 21,646 | |
| Bittancourt P | 16,024 | |
| Bitzer M H | 30,680 | |
| Bjarnason L L | 2,455 | |
| Bjornson C J | 10,008 | |
| Black B A | 15,121 | 693 |
| Black C L | 21,308 | 162 |
| Black E P | 29,336 | |
| Black W A | 93,150 | 1,118 |
| Blackburn G M | 38,774 | 4,158 |
| Blackey K M | 20,932 | |
| Blackmore G A | 14,919 | 313 |
| Blackmore M | 18,514 | 52 |
| Blackmore S | 18,886 | |
| Blades M J | 27,322 | |
| Blaine R A | 6,372 | |
| Blair E E | 18,074 | |
| Blair F R | 32,074 | 335 |
| Blake C B | 22,070 | 123 |
| Blake P A | 9,584 | 653 |
| Blake-White J B | 41,101 | 1,133 |
| Blakemore F E | 28,504 | 1,010 |
| Blaker E C | 885 | |
| Blakey E C | 20 | |
| Blanchard E L | 8,858 | |
| Blanchard S | 18,856 | |
| Bland M L | 1,452 | |
| Blanden G M | 19,007 | 192 |
| Blaney B | 9,332 | 838 |
| Blaney L | 15,019 | |
| Blay M J | 28,944 | 54 |
| Bledsoe M Y | 34,049 | 1,389 |
| Blondin L | 16,078 | |
| Bloom W L | 31,109 | |
| Blower C | 19,757 | |
| Blows E L | 20,121 | |
| Blue D | 21,813 | |
| Bluhm V M | 22,990 | |
| Blum T E | 18,748 | |
| Blum W | 31,713 | 9 |
| Blumenhagen G | 18,642 | |
| Blumlein E C | 2,016 | |
| Boal N | 29,935 | |
| Boatter L A | 19,743 | 31 |
| Bobb C | 26,031 | |
| Boe D L | 19,454 | |
| Boechler L | 10,921 | |
| Bogart I C | 6,003 | 77 |
| Bogdan A | 22,258 | |
| Boguzki M E | 17,181 | |
| Boileau A A | 7,759 | |
| Boisvert J S | 19,128 | |
| Boivin G | 5,593 | |
| Bol D I | 21,113 | |
| Bolding-Jones L C | 35,038 | |
| Boldt L | 17,669 | |
| Bolechowski J | 14,402 | 608 |
| Bolton D M | 78,285 | 3,757 |
| Bolton P | 15,207 | |
| Bomba P A | 9,415 | |
| Bombardieri G A | 28,692 | 153 |
| Bond J E | 11,303 | |
| Bone S C | 19,575 | |
| Bonfield D A | 21,296 | |
| Bonham H F L | 40,981 | 1,433 |
| Bonick M | 6,157 | 349 |
| Bonneau P J | 33,927 | |
| Bonnell P | 16,848 | 553 |
| Bonny E B | 47,295 | 742 |
| Bonny J | 24,608 | 844 |
| Bonogofski R M | 22,089 | |
| Bonsor N C | 14,888 | |
| Bonter K L | 26,946 | |
| Boomer G D | 21,138 | |
| Boomer W G | 34,994 | 257 |
| Boon E C | 21,290 | |
| Boon S | 18,790 | 879 |
| Boone A | 19,128 | |
| Boone L R | 19,112 | 1,118 |
| Booth D J | 4,062 | |
| Booth J M | 29,398 | |
| Booth K | 6,002 | |
| Booth P J | 29,994 | |
| Booth W A | 17,836 | |
| Booth W O | 5,406 | |
| Borch M C | 32,383 | |
| Borchert P W | 7,637 | 413 |
| Borgen R | 9,220 | |
| Borgundvaag S A | 27,224 | 194 |
| Borloz C J | 23,184 | |
| Bornholdt H A | 21,176 | |
| Bornholdt M E | 16,442 | |

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Borrelly D F | 4,279 | |
| Bos J P | 18,571 | |
| Bosscha M | 8,052 | |
| Bosse J M | 16,890 | 400 |
| Bossert G E G | 19,128 | |
| Bostan C Y | 7,712 | 135 |
| Boston J | 823 | |
| Botkin D W | 34,419 | 1,456 |
| Botten M J | 7,689 | |
| Botting D A | 18,595 | 7 |
| Botting G | 10,095 | 275 |
| Bottomley G | 22,865 | |
| Botz G | 3,551 | |
| Bouchard G | 18,596 | |
| Boucher F | 29,513 | |
| Boudreau E | 30,115 | |
| Boudreau G J | 10,575 | |
| Bouey B L | 4,576 | |
| Bouillet P R L | 22,418 | |
| Boultbee S D | 31,079 | 87 |
| Boulton R H | 21,086 | |
| Bouma L | 272 | |
| Bourcet L | 4,398 | 666 |
| Bourgeois P E | 9,346 | |
| Bourke G | 18,595 | |
| Bourke O A | 8,308 | 399 |
| Bourne R T | 8,791 | |
| Bourquin J R | 18,748 | |
| Boutilier G L | 17,836 | |
| Bowden J | 18,595 | |
| Bowden R J | 18,141 | |
| Bowen S | 21,104 | |
| Bower W | 21,977 | |
| Bowes A M | 20,963 | |
| Bowes C | 26,794 | 1,827 |
| Bowes L L | 1,880 | |
| Bowes L L M | 10,164 | |
| Bowes P A | 19,429 | |
| Bowes R V | 11,551 | |
| Bowick P R | 30,323 | |
| Bowles L L | 19,018 | |
| Bowles R-M | 19,301 | |
| Bowman J E | 6,660 | |
| Bowman R G | 46,063 | |
| Bowser F D | 27,198 | |
| Boychuk R V | 34,419 | 2,350 |
| Boyd J | 32,582 | |
| Boyd V | 5,364 | |
| Boyd W N | 40,954 | 567 |
| Boyer H L | 18,668 | |
| Boylan D A | 17,655 | |
| Boyle E M | 18,534 | |
| Braathen D | 752 | |
| Brabander G | 29,440 | |
| Bracey B A | 4,972 | |
| Brackley M | 7,747 | |
| Bradburn B F | 22,061 | |
| Bradbury M L | 3,184 | |
| Bradford M M | 3,221 | |
| Bradley A | 10,849 | 300 |
| Bradley A M | 21,919 | 23 |
| Bradley D G | 19,128 | |
| Bradley E M | 38,307 | 3,384 |
| Bradley E M | 10,673 | 215 |
| Bradley M | 2,924 | |
| Bradshaw L | 4,498 | |
| Bradshaw M V | 17,169 | |
| Braithwaite K C | 19,040 | |
| Brand R N | 33,165 | 4,757 |
| Brand S M | 16,227 | 253 |
| Brann J A | 17,125 | |
| Branson J L | 19,792 | 32 |
| Brauer G W | 32,518 | 3,561 |
| Braun B F | 33,147 | 4,894 |
| Bravener C | 1,931 | |
| Bray H B | 34,419 | 1,528 |
| Bray R E | 20,081 | |
| Brock K J | 23,014 | |
| Breel P M | 55,295 | |
| Breis L | 23,014 | |
| Breitkreuz H | 32,556 | |
| Breivik M | 20,035 | |
| Brennan J | 4,810 | |
| Brennan J H | 30,302 | 127 |
| Brennan J R | 22,323 | 22 |
| Brennan S B | 19,136 | |
| Brennan W | 40,285 | 968 |
| Breshears S A | 22,026 | |
| Bresser M E | 36,142 | |
| Brethour I R | 5,125 | 726 |
| Breton N J | 38,287 | 1,940 |
| Breton S P | 10,174 | |
| Brett A P | 24,256 | |
| Breu D W | 20,236 | 7 |
| Brewer D L | 19,128 | 238 |
| Brewer E | 456 | |
| Bridge J A | 19,100 | |

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Bridge P | 10,670 | 410 |
| Bridgen C J | 27,203 | |
| Bridger J L | 13,314 | |
| Bridges A | 18,643 | |
| Briggs A H | 17,644 | |
| Briggs B L | 966 | |
| Briggs R V | 7,387 | |
| Bright B S | 36,101 | |
| Brimblecombe M | 18,822 | |
| Brindle B | 30,893 | 596 |
| Bristowe E A | 6,824 | |
| Brochu R F | 11,122 | 1,181 |
| Brock G L | 32,290 | 179 |
| Brock I M | 7,637 | 179 |
| Brocklehurst L L | 5,232 | |
| Brodie C A | 37,944 | 3,968 |
| Brodie F | 8,763 | |
| Brodie M | 96 | |
| Brodie M | 2,744 | |
| Brodie M C | 19,128 | |
| Brodie M E | 8,719 | 1,303 |
| Brogden R W A | 22,878 | |
| Brook A J | 19,669 | 117 |
| Brook N M | 21,066 | |
| Brookbank P K | 19,128 | |
| Brookes J E | 27,203 | 246 |
| Brooks D J | 11,010 | |
| Brooks D M | 21,207 | |
| Brooks J | 33,968 | 739 |
| Brooks N L | 4,917 | |
| Brooks S | 16,000 | 144 |
| Broom E | 15,414 | |
| Broom J | 30,535 | 262 |
| Broomsgrove S | 1,626 | |
| Brose B J | 18,513 | 929 |
| Broste P A | 31,856 | |
| Brottvick A | 28,147 | |
| Brough M M | 19,758 | |
| Brouillard J L | 20,064 | |
| Brouillette S | 404 | |
| Brouwer G E T C | 34,419 | 101 |
| Brown A C | 23,184 | |
| Brown A C | 8,034 | |
| Brown A L | 579 | |
| Brown A M | 31,186 | 494 |
| Brown A R | 16,597 | |
| Brown A R | 53 | |
| Brown B J | 21,211 | |
| Brown B L | 27,518 | |
| Brown C | 16,572 | |
| Brown C A | 11,578 | |
| Brown D | 7,253 | |
| Brown D C | 16,008 | |
| Brown D E | 6,589 | 381 |
| Brown D J | 27,779 | |
| Brown D L | 33,941 | 355 |
| Brown D L | 14,704 | 2,536 |
| Brown E | 14,179 | |
| Brown E D | 18,674 | |
| Brown G G | 19,490 | |
| Brown I L | 19,128 | |
| Brown J | 4,716 | |
| Brown J | 7,413 | 334 |
| Brown J A M | 19,345 | |
| Brown J D | 28,031 | |
| Brown J L | 17,388 | 238 |
| Brown J M | 30,298 | |
| Brown J S | 33,147 | 1,071 |
| Brown J W | 20,370 | |
| Brown K A | 5,512 | |
| Brown L | 13,738 | |
| Brown L | 20,486 | |
| Brown L M | 19,128 | 867 |
| Brown M C | 34,419 | 575 |
| Brown M E | 19,211 | |
| Brown M | 14,114 | |
| Brown O A K | 7,645 | |
| Brown P | 18,065 | 266 |
| Brown P | 216 | |
| Brown R L | 13,459 | |
| Brown S | 25,080 | |
| Brown V | 10,893 | |
| Brown V L | 690 | |
| Brown W J | 5,441 | |
| Browne A M | 20,176 | |
| Browne M S | 34,407 | 565 |
| Browne-Archer V E | 29,923 | |
| Browning C A | 2,241 | |
| Bruce D G | 9,197 | |
| Bruce E A | 27,342 | |
| Bruce P L | 19,128 | |
| Bruce S M | 9,425 | 280 |
| Bruce T J | 31,114 | 113 |
| Bruchmann F R | 21,491 | |
| Bruehler R | 35,071 | 1,604 |
| Bruels P M | 34,419 | 1,098 |
| Bruhn F | 5,051 | |

## MINISTRY OF HEALTH—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Brunanski N R | 15,997 | |
| Bruneau S | 923 | 7 |
| Brunsgaard J | 19,907 | 106 |
| Brunstein M | 14,864 | |
| Brusegard G B | 5,735 | |
| Bryant C L | 19,294 | |
| Bryant J D | 1,274 | |
| Bryant K | 8,720 | |
| Buburuz E | 1,472 | |
| Buchan R E | 9,097 | |
| Buchanan C M L | 30,024 | 1,389 |
| Buchanan M L | 18,620 | |
| Buchanan S A | 35,077 | 2,261 |
| Bucholz V | 3,221 | |
| Buck S | 4,854 | |
| Buckingham M | 27,943 | |
| Buckles S | 18,989 | 363 |
| Buckley A | 17,405 | |
| Buckley C | 55,701 | 3,450 |
| Buckley R M | 19,110 | |
| Buckman P M | 2,414 | 58 |
| Bucknell M | 16,962 | |
| Bucsis A | 30,451 | |
| Budd C J | 19,402 | |
| Budd C L | 20,665 | |
| Buhler E | 22,372 | |
| Buhman E L | 18,595 | |
| Bullen M | 31,314 | 2,584 |
| Bullmore E E | 19,128 | |
| Bulloch J | 22,568 | 137 |
| Bullock S J | 31,345 | |
| Bulmer M-B | 499 | 84 |
| Bulwer N | 28,339 | 1,133 |
| Burch E B | 29,207 | |
| Burdett V M | 14,219 | |
| Burdon S | 18,595 | |
| Burenski D E | 36,365 | |
| Burgess D G | 7,767 | |
| Burgess M M | 18,698 | |
| Burgoyne F B | 31,138 | |
| Burgoyne J L | 23,014 | |
| Burgoyne T J | 6,708 | 194 |
| Burk J C | 307 | |
| Burke N A | 20,034 | |
| Burke N P | 34,660 | 1,061 |
| Burkett R P | 1,509 | |
| Burki P L | 6,870 | |
| Burleigh B | 20,805 | |
| Burns J E | 2,520 | |
| Burns M | 32,744 | |
| Burr L | 815 | |
| Burrell B H | 19,140 | |
| Burris R F | 14,434 | 448 |
| Burroughs H L | 10,365 | |
| Burrows A M | 11,330 | |
| Bursey H L | 24,620 | |
| Burt B | 2,011 | |
| Burt P A | 10,592 | |
| Burton A D | 2,888 | |
| Burton S M | 21,673 | 15 |
| Busch F T | 18,148 | |
| Bush B A | 29,358 | 3,283 |
| Bush H | 6,092 | |
| Bush M | 19,104 | |
| Bush S J | 1,189 | |
| Bush V | 18,595 | |
| Busnardo B I | 8,960 | 216 |
| Bussiere L | 8,438 | 1,191 |
| Bussiere V A | 30,840 | |
| Butcher K L | 8,259 | 125 |
| Butcher P A | 19,128 | |
| Butt B M | 18,564 | |
| Butterfield D | 2,738 | |
| Butterfield S | 5,584 | |
| Buyer J M | 892 | |
| Bylsma A J | 17,191 | |
| Byrne S K | 8,039 | |
| Byrnell C | 9,148 | |
| Byron D R | 32,111 | |
| Bystedt S M | 21,432 | |
| Cabarlo R | 30,624 | |
| Cadman T | 2,880 | 47 |
| Cadogan G W L | 28,692 | 71 |
| Cadogan J | 30,220 | |
| Cadwallader F M | 18,595 | |
| Cain F J A | 4,141 | |
| Caine L E | 19,075 | |
| Cairns J B | 13,566 | 1,024 |
| Cairns M H | 19,246 | |
| Calam R E | 19,128 | |
| Calderwood C | 20,340 | 21 |
| Caldwell Y | 5,520 | |
| Calla L M | 19,501 | |
| Callick J E | 23,164 | 7 |
| Camara Y F | 18,671 | |
| Cameron D J | 30,798 | |
| Cameron E C | 20,191 | |
| Cameron K | 3,190 | |
| Cameron M V | 21,340 | |
| Cameron R L | 34,941 | 1,827 |
| Cameron S | 4,777 | 38 |
| Cameron S L | 19,055 | |
| Cameron V R | 11,329 | 645 |
| Campbell A G | 37,238 | 1,334 |
| Campbell A J | 21,981 | |
| Campbell B A | 3,222 | |
| Campbell D | 9,377 | |
| Campbell D J | 22,843 | 27 |
| Campbell E | 23,704 | 300 |
| Campbell E J | 552 | |
| Campbell F O | 32,368 | |
| Campbell G A | 17,370 | |
| Campbell I E | 18,575 | |
| Campbell J A K | 18,105 | |
| Campbell J L | 18,673 | |
| Campbell L H | 20,109 | |
| Campbell L J | 1,655 | |
| Campbell M V | 19,960 | |
| Campbell R M | 25,801 | |
| Campbell S M | 16,357 | |
| Campbell V | 20,076 | |
| Campeau E A | 13,643 | |
| Cane H M | 19,190 | 294 |
| Canessa M I | 25,451 | 192 |
| Canning H D | 6,124 | 112 |
| Cantelon J W A | 30,302 | 172 |
| Cantrell D | 25,551 | 3,013 |
| Capewell C E | 16,450 | 197 |
| Capewell M | 15,807 | |
| Caplan M | 1,865 | |
| Carballo S K | 31,611 | |
| Carballo V | 31,340 | |
| Carbert V | 16,852 | |
| Cardiff G D | 69,076 | 12,344 |
| Cardin T A | 16,825 | |
| Cardno E L | 20,674 | |
| Carey E F | 31,084 | |
| Carey M S | 8,526 | 56 |
| Carey S L | 800 | |
| Carey Y C | 7,864 | 61 |
| Carlaw D J | 22,536 | 735 |
| Carlin A J | 6,269 | 175 |
| Carlisle D S | 15,509 | |
| Carlson C L | 21,754 | |
| Carlson D | 26,348 | 1,597 |
| Carlson G M | 19,999 | |
| Carlson H D | 18,595 | |
| Carlson L | 14,998 | 195 |
| Carlson P J | 34,650 | 1,659 |
| Carlton N S | 19,041 | |
| Carman D M | 1,504 | 148 |
| Carmichael J A | 46,063 | 141 |
| Carmichael R A | 18,899 | |
| Carney K | 18,434 | 7 |
| Carpenter E M | 18,019 | |
| Carpenter J P | 20,808 | |
| Carpenter M | 13,076 | 1,257 |
| Carpenter S A | 18,518 | |
| Carr C C | 19,043 | |
| Carrier R B | 10,118 | |
| Carrington H T | 21,780 | |
| Carroll J | 29,570 | |
| Carroll S | 259 | |
| Carrow A | 2,745 | 248 |
| Carson M M | 18,661 | |
| Carson S | 1,293 | |
| Carter K D | 18,792 | |
| Carter M B | 14,850 | |
| Carter M L | 19,539 | |
| Carter O A | 20,902 | |
| Carter P | 8,857 | |
| Carty M J | 17,372 | |
| Casanova R G | 15,971 | |
| Case E | 11,473 | |
| Casey A P | 36,540 | 3,498 |
| Cashmore A A | 10,447 | |
| Caskey E | 5,323 | 162 |
| Cassels L A | 3,727 | |
| Cassidy E M | 2,817 | |
| Cassidy J M | 16,920 | 1,192 |
| Cassidy K M | 34,836 | 2,821 |
| Castell A | 9,002 | |
| Castillo B M | 187 | |
| Castillo L C | 10,521 | |
| Castle L M | 20,751 | |
| Caswell C R | 18,605 | |
| Cathcart M H | 28,668 | |
| Cathro A G | 8,226 | |
| Caton S | 33,539 | 62 |
| Catt F O | 35,213 | |
| Caulien J M | 30,015 | |
| Cavalli C G | 18,569 | 21 |
| Caverley D | 6,175 | 7 |
| Cavers D M | 20,700 | 944 |
| Cawston E H | 27,203 | |
| Chadwick P E | 18,595 | |
| Chaillee S | 19,128 | |
| Chaldeos T | 19,070 | 9 |
| Chalke A | 30,441 | |
| Chalupiak S J | 10,418 | |
| Chalupiak W | 20,922 | |
| Chamberlain B M | 22,111 | 426 |
| Chamberlain H G | 19,394 | |
| Chamberlayne N | 1,217 | |
| Chamberlayne R K | 28,066 | |
| Chambers B J | 18,625 | |
| Chambers C | 18,054 | |
| Chambers P | 9,420 | |
| Chambers R M | 43,732 | 1,707 |
| Champion D R | 19,338 | |
| Chan A | 22,210 | |
| Chan B | 952 | |
| Chan D | 23,189 | |
| Chan D | 13,417 | |
| Chan D T K | 30,834 | |
| Chan E | 36,385 | |
| Chan E A | 32,850 | |
| Chan E P F | 31,162 | |
| Chan J T | 30,890 | |
| Chan K M | 19,532 | |
| Chan K M | 30,587 | |
| Chan L L | 14,216 | |
| Chan P | 18,595 | 107 |
| Chan R W | 15,151 | 80 |
| Chan R Y S | 32,647 | |
| Chan S C | 37,855 | 37 |
| Chan S C | 27,203 | 72 |
| Chan S H S | 18,569 | |
| Chand N | 19,059 | |
| Chang E L C | 30,555 | |
| Chang J | 8,921 | |
| Chao C-W | 75,547 | |
| Chapdelaine B | 6,185 | |
| Chapell J I | 10,292 | |
| Chapman B A | 9,251 | |
| Chapman G | 21,046 | |
| Chapman J L | 19,825 | |
| Chapman K M | 17,979 | |
| Chapman L A | 10,134 | |
| Chapman R E | 33,704 | 41 |
| Chapman S G | 17,321 | 422 |
| Chapple A J | 33,147 | |
| Charest M M | 19,720 | |
| Charleson H J | 4,452 | |
| Charlesworth G E | 30,376 | |
| Charlton J D | 19,151 | |
| Charsley E | 14,538 | 98 |
| Chartier R J R | 31,615 | 243 |
| Charyna L E | 19,128 | |
| Chase D C | 7,722 | |
| Chasse M T | 20,922 | |
| Chatton M E | 33,441 | 141 |
| Chau C | 19,297 | |
| Chaytor C W | 21,218 | |
| Chen A S W | 508 | |
| Chen C | 35,077 | |
| Chen M | 32,885 | 9 |
| Chen R | 21,822 | |
| Chen R Y | 30,302 | |
| Cheney A P | 29,495 | 51 |
| Cheng P | 28,305 | 653 |
| Cheong V | 19,246 | |
| Cheperdak J | 32,129 | |
| Chequer F A | 30,501 | |
| Cherkas S V | 21,223 | |
| Cherniak S | 18,972 | |
| Chernoff I W | 31,505 | |
| Chernysh J M | 18,595 | |
| Cherriere E | 11,910 | |
| Cherry C | 6,446 | |
| Chesley S A | 5,229 | |
| Chesterman M | 19,037 | 104 |
| Cheung C | 30,441 | |
| Cheung J C K | 31,120 | 2,234 |
| Cheung J H T | 30,747 | |
| Cheung M S L E | 31,726 | |
| Cheung S F C | 30,973 | |
| Cheung V | 3,770 | |
| Cheung W S Y | 19,138 | |
| Chevalier P | 3,998 | |
| Chew B | 14,031 | |
| Chew M R | 35,074 | 1,836 |
| Chicoine D R | 28,517 | |
| Chief W J | 20,756 | |
| Child B | 6,853 | |
| Chin A | 17,157 | |
| Chin C V | 7,436 | |
| Chin P P-T | 22,173 | |
| Chin S | 17,372 | |
| Ching C K | 22,531 | |
| Ching H | 27,636 | 38 |

## MINISTRY OF HEALTH—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Chinnapen F J | 10,037 | |
| Chinnapen Y | 33,185 | |
| Chinner D E | 18,556 | 528 |
| Chisholm K | 336 | |
| Chisholm K F | 15,338 | |
| Chisholm L M | 31,404 | 149 |
| Chislett J I | 17,714 | |
| Chittick M K | 31,783 | |
| Chiu F S H | 22,962 | |
| Chiu M W C | 28,519 | |
| Cho-Sik J P | 29,621 | 1,902 |
| Cho D | 13,843 | 16 |
| Cho E | 19,128 | |
| Choi K W L | 19,014 | |
| Choi P P W | 32,818 | |
| Choi S M | 79,288 | |
| Chong H Y | 32,931 | |
| Chongping C A | 21,007 | |
| Chorney I M | 21,627 | 285 |
| Chorney R | 16,235 | |
| Chorney V | 23,014 | |
| Chornick D A | 30,302 | 154 |
| Chou C | 27,820 | 1,022 |
| Chow B | 19,179 | |
| Chow D K | 30,649 | |
| Chow J K C | 32,024 | |
| Chow L | 17,427 | |
| Chow M | 29,148 | |
| Chow M | 30,762 | |
| Chow M | 9,659 | |
| Chow W C | 32,825 | |
| Chow W C K | 16,648 | |
| Chow W H W | 10,257 | |
| Chowaniec F | 34,392 | 119 |
| Choy B K K | 32,253 | |
| Choy W P | 21,920 | |
| Christ G D | 19,128 | |
| Christian K L | 27,354 | 399 |
| Christian L | 27,424 | 207 |
| Christian M N | 12,682 | 7 |
| Christie E R | 34,419 | 501 |
| Christien M L | 18,622 | |
| Christman J J | 30,302 | 1,487 |
| Chu N | 1,699 | |
| Chu W | 18,595 | |
| Chuchman A | 6,141 | |
| Chui P | 18,648 | |
| Chung-Fat Y K T | 30,848 | |
| Chung E | 30,302 | 1,504 |
| Chura J | 13,664 | |
| Church C S | 25,062 | |
| Church J E | 18,595 | |
| Churchill E | 18,807 | 340 |
| Churchill P | 617 | |
| Ciccone M A | 5,516 | |
| Ciceri R A | 33,358 | 185 |
| Cillo M D | 17,266 | |
| Clack L R | 19,759 | |
| Claffey E M | 20,081 | |
| Clairmont S J | 20,433 | 39 |
| Clancy D E | 11,378 | |
| Clancy M G | 939 | |
| Clark A I | 30,139 | 34 |
| Clark A M | 45,660 | 115 |
| Clark B A | 24,391 | 1,311 |
| Clark C D | 23,121 | |
| Clark D E | 19,116 | |
| Clark D P | 19,883 | |
| Clark E O E | 35,519 | 612 |
| Clark G | 18,443 | |
| Clark I | 19,242 | |
| Clark J | 30,501 | |
| Clark K | 1,204 | |
| Clark L L | 17,095 | |
| Clark N A | 30,484 | |
| Clark R C | 29,197 | |
| Clarke A R P | 998 | 32 |
| Clarke C | 17,393 | |
| Clarke D A | 69,413 | 282 |
| Clarke E M | 19,734 | |
| Clarke E S | 7,464 | |
| Clarke I | 18,114 | |
| Clarke J L | 18,843 | |
| Clarke K | 8,708 | 1,189 |
| Clarke K P | 6,266 | |
| Clarke L J | 9,373 | 7 |
| Clarke M | 18,677 | |
| Clarke P H | 408 | |
| Clarke S R | 10,131 | |
| Clarke V L | 420 | |
| Clarkson E M | 33,941 | 253 |
| Clarkson L J | 27,812 | 1,001 |
| Clarkson N D | 29,854 | 2,787 |
| Clarkson S | 575 | |
| Clarkson S B | 9,055 | |
| Clatworthy L | 1,531 | |
| Claudio E C | 277 | |
| Clayson W E | 1,875 | 69 |
| Clayton L L | 2,664 | |
| Clayton M K | 30,174 | 682 |
| Cleary D E | 18,595 | 125 |
| Cleary P M | 4,329 | 332 |
| Cleave S J | 21,120 | |
| Clegg R E F | 17,113 | |
| Cleghorn J E | 17,990 | |
| Cleland L | 15,052 | |
| Cliffe L M | 37,649 | 1,226 |
| Clifford A | 5,753 | |
| Clifford D M | 8,601 | |
| Clifford H M | 3,559 | |
| Clifford S E | 11,610 | 342 |
| Clifton B J | 11,931 | |
| Clingwall J | 18,595 | 38 |
| Clive S F | 29,876 | |
| Clothier C L | 31,882 | 436 |
| Clough I M | 10,662 | |
| Clough L D | 30,753 | 302 |
| Clough M M | 22,174 | 40 |
| Clubine S V | 20,219 | |
| Clunas A G | 31,305 | 159 |
| Clyke C D | 19,128 | |
| Coad B | 20,082 | |
| Coady W L | 31,255 | 509 |
| Coates J D | 18,688 | |
| Coates M | 46,313 | 2,310 |
| Cobb J J | 22,763 | |
| Coburn D A | 18,471 | |
| Cochran C L | 14,184 | 399 |
| Cochran J P | 7,379 | |
| Cochrane G K | 10,705 | |
| Cochrane V E | 22,880 | 936 |
| Cocking J | 28,692 | 488 |
| Coder E G | 19,128 | 75 |
| Cody J M | 18,891 | |
| Coe D K | 30,302 | 363 |
| Coe H | 19,128 | |
| Coello A R | 30,302 | 15 |
| Cohene L S | 49,268 | 296 |
| Colarch F M | 18,595 | 7 |
| Colbeck J L | 20,520 | |
| Colby G L | 15,990 | |
| Coldwell C | 18,970 | |
| Cole S A | 18,861 | 65 |
| Colebrook E M | 19,128 | |
| Coleman A F | 3,368 | |
| Coles B | 33,155 | |
| Coles C | 23,717 | |
| Coles H K | 9,784 | |
| Coles L J | 10,007 | 39 |
| Colgan D J | 5,262 | 793 |
| Coljee J | 21,950 | 150 |
| Collart S K | 19,489 | 427 |
| Collecutt R H | 30,997 | 470 |
| Collette G J | 283 | |
| Colliar D | 18,720 | 1,401 |
| Collier D A | 20,223 | |
| Collings I E | 25,343 | |
| Collings S | 18,801 | |
| Collingwood D | 35,395 | 1,888 |
| Collins E M | 2,823 | |
| Collins F | 4,996 | |
| Collins J F | 1,452 | |
| Collins M J | 19,187 | |
| Collins M J | 18,595 | 25 |
| Collins P | 40,299 | 574 |
| Collins R | 17,932 | |
| Collins S | 1,626 | |
| Collinson E J | 34,732 | 128 |
| Collis K G | 30,565 | |
| Collrin S P | 1,600 | |
| Colls M H | 697 | |
| Colonel G L | 15,576 | 452 |
| Colp N | 16,453 | 24 |
| Colpman R A | 7,644 | |
| Comeau E M | 17,990 | |
| Comeau N E | 12,543 | |
| Comfort E | 10,295 | 39 |
| Comninos T | 20,077 | 69 |
| Condos C | 9,029 | |
| Coneybeer S W | 24,028 | |
| Conkin S J | 22,930 | |
| Conlon M A L | 23,704 | 319 |
| Conn V | 16,843 | 381 |
| Connaghan S M | 37,170 | 1,499 |
| Connelly R | 240 | |
| Conner E M | 1,290 | |
| Conners P A | 30,302 | 34 |
| Connolly B | 9,322 | |
| Connolly J J | 20,535 | |
| Connor M L | 28,645 | 84 |
| Connors J A | 22,182 | 559 |
| Conover W A | 9,692 | 81 |
| Contorines J | 28,692 | |
| Conway R | 20,763 | |
| Cook C L | 22,595 | |
| Cook D | 18,956 | 30 |
| Cook D | 7,649 | |
| Cook G J | 31,807 | |
| Cook H L | 20,949 | |
| Cook L D | 309 | |
| Cook M G | 30,754 | |
| Cook M I | 48,156 | |
| Cook M J | 19,128 | |
| Cook N N | 15,286 | |
| Cook P J | 23,011 | |
| Cook R G | 27,354 | 938 |
| Cooke I E | 33,035 | 750 |
| Cooke T | 24,545 | |
| Cooles T F V | 9,029 | |
| Coolin V R | 20,665 | |
| Coombe D G | 31,937 | 1,260 |
| Coombes M | 13,476 | 247 |
| Coombes T M | 21,331 | 7 |
| Coone W | 18,673 | |
| Cooney F G | 4,998 | |
| Cooney J | 18,595 | 134 |
| Cooper G K | 29,200 | 44 |
| Cooper I | 18,640 | |
| Cooper I | 21,395 | |
| Cooper M D | 18,912 | |
| Cooper N M | 19,908 | |
| Cooper T | 20,203 | |
| Cope S L | 30,702 | |
| Copeland D A | 2,815 | |
| Copeland L D | 30,152 | 337 |
| Copes M I | 26,022 | |
| Copley B D | 53,548 | 8,927 |
| Corbett D | 10,765 | |
| Corbett D G | 20,266 | |
| Corbett M E | 29,416 | |
| Corbett M J | 17,909 | 160 |
| Corby S | 1,445 | |
| Cordoni R M | 31,102 | |
| Corkery B A | 19,128 | |
| Corman S M | 1,217 | |
| Cormier L | 9,030 | |
| Cornelio E P | 21,328 | |
| Cornelio N | 31,519 | |
| Corner A E | 32,895 | 67 |
| Cornford G | 14,314 | |
| Cornick M E | 19,128 | |
| Cornish J E | 23,596 | |
| Corrigal D G | 27,203 | |
| Corrigall M J | 31,239 | 531 |
| Corrigan I N | 17,529 | 453 |
| Corwin C F | 31,071 | |
| Cosens M | 9,175 | |
| Cosier B | 3,301 | |
| Coss N C | 19,028 | |
| Costello-Grayson J | 37,583 | 863 |
| Cote A | 17,349 | |
| Cote E A | 15,401 | |
| Cottingham E | 11,941 | |
| Cotton R | 13,740 | |
| Couch J T | 31,521 | |
| Couch S C | 20,441 | |
| Coughlin G J | 19,227 | |
| Coulson L | 11,457 | |
| Coulter B | 29,744 | |
| Coulthurst S A | 9,925 | |
| Coupe L M | 18,595 | |
| Cousins F | 32,018 | |
| Coverdale D | 25,530 | 1,466 |
| Covey E T | 33,911 | 909 |
| Coville B N | 22,229 | |
| Cowan L | 426 | |
| Cowan L J | 2,633 | |
| Cowin F M | 568 | 36 |
| Cox B H | 19,504 | |
| Cox B J | 4,138 | 19 |
| Cox C | 18,595 | 142 |
| Cox E A | 33,352 | |
| Cox J L | 21,671 | |
| Cox P R | 11,110 | |
| Cox S L | 293 | |
| Cox T | 22,402 | |
| Cox T W | 30,027 | 1,649 |
| Coy N M | 15,413 | 132 |
| Cozzolino M | 16,451 | |
| Cragg B | 18,066 | |
| Craig D L | 128 | |
| Craig K E | 16,852 | 65 |
| Craig M F | 18,783 | |
| Craig R E | 27,203 | 1,989 |
| Cran D S | 17,540 | 453 |
| Crane J M | 30,212 | |
| Crane L M | 55,674 | 3,736 |
| Crape S M | 20,031 | |
| Crassweller B I | 751 | |
| Craveiro D M J | 19,128 | |
| Craven B L | 18,595 | |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Crawford B M | 5,911 | |
| Crawford C E | 27,133 | |
| Crawford E H | 20,606 | |
| Crawford E M | 27,288 | 104 |
| Crawford H A | 16,900 | |
| Crawford K J R | 31,187 | 1,744 |
| Crawford R M | 32,414 | 1,104 |
| Creasser J | 19,492 | |
| Creightney A | 23,812 | 1,105 |
| Crew S | 28,116 | 258 |
| Criggie M | 20,509 | |
| Crighton D F | 18,829 | |
| Cringan J R | 5,300 | |
| Cristofoli A I | 21,464 | 690 |
| Crites M A | 19,128 | 23 |
| Crockett P | 12,813 | |
| Crockford E | 22,082 | |
| Croden E | 23,552 | |
| Croll J | 18,595 | |
| Cromarty J | 19,055 | |
| Cromer G J | 22,076 | 305 |
| Crone J | 34,869 | 278 |
| Crosby R N | 6,850 | |
| Crosby S G | 28,692 | 568 |
| Crosley C | 22,370 | |
| Cross C W | 25,532 | 916 |
| Cross D D | 20,001 | 32 |
| Crossland T | 20,339 | |
| Croswell C A | 7,859 | |
| Croteau R J | 22,835 | |
| Croucher W | 187 | |
| Crow L C | 2,190 | |
| Crowe N | 8,259 | |
| Crowley V M | 19,128 | |
| Crowther D M | 2,233 | |
| Crozier B M | 24,835 | 249 |
| Crozier-Smith D L | 18,625 | |
| Cruickshank M | 124 | |
| Crump E | 3,663 | |
| Cruz-Verde J K | 31,382 | |
| Cruz M L | 29,393 | |
| Cryder P E | 14,887 | |
| Cryer N M | 13,823 | |
| Csiszar M | 1,730 | |
| Cudmore N | 4,515 | |
| Cue B J | 29,766 | 1,825 |
| Cue L | 36,691 | |
| Cui T C | 61,265 | |
| Cullen B L | 4,277 | |
| Cullen D | 6,207 | |
| Cullen J A | 20,873 | |
| Cullen V E | 31,550 | |
| Culumovic S | 17,719 | |
| Cumayas B | 970 | |
| Cumberland S | 12,646 | |
| Cumming A I | 18,138 | |
| Cummings D L | 4,309 | 784 |
| Cummings K L | 21,460 | 108 |
| Cunningham E | 19,111 | |
| Curpen N | 20,516 | |
| Curpen P J | 31,323 | |
| Curr L J | 6,253 | 971 |
| Curran L M | 7,749 | |
| Currey I | 7,484 | |
| Currie N D | 10,012 | 1,825 |
| Currie R | 31,125 | 247 |
| Curson A E | 2,032 | |
| Curtain E R | 9,107 | |
| Curtin S J | 20,762 | |
| Curtis C A | 11,169 | |
| Curtis E | 31,669 | |
| Curtis S | 18,111 | |
| Curwen J D | 33,917 | 1,756 |
| Cuthbert N C | 19,353 | |
| Cuthbertson J | 20,526 | 10 |
| Cutler A | 32,363 | 1,521 |
| Cutler H J | 25,532 | 716 |
| Cyr E J | 30,381 | |
| Czeto A I | 31,072 | 1,557 |
| D'Agostino E | 18,595 | 54 |
| D'Ambrumenil E | 18,245 | |
| D'Andrea L | 27,203 | 183 |
| Dacosta S | 26,763 | |
| Dacyshyn A J | 3,566 | |
| Dahl L T | 29,589 | 502 |
| Dahi N | 21,163 | |
| Dahling H M | 42,774 | 552 |
| Daignault A A | 23,075 | |
| Dakin R C | 28,099 | 2,579 |
| Dale I H | 29,721 | |
| Dale J C | 9,727 | 230 |
| Dale K | 1,091 | |
| Dale S H | 5,701 | |
| Dales W C | 30,302 | 156 |
| Dalgarno M M | 30,826 | 447 |
| Dalke C F E | 7,483 | |
| Dalrymple J I | 9,135 | |
| Daly B E | 17,721 | |
| Daly S | 18,126 | |
| Daly S M A | 20,932 | |
| Dalziel B M | 19,899 | |
| Dalziel T | 478 | |
| Damer H A | 20,105 | |
| Damon M J | 19,128 | 18 |
| Danallanko L K | 18,393 | 814 |
| Danderfer R J | 48,380 | 160 |
| Daniels S M | 21,452 | |
| Danroth A M | 20,795 | |
| Darychuk T K | 10,272 | 688 |
| Dash F | 19,339 | |
| Datoff S M | 28,175 | 7 |
| Dattani D | 4,266 | |
| Dauk C H | 18,607 | |
| Davey I C | 21,242 | |
| Davey M | 16,134 | |
| Davey P | 12,649 | |
| Davidson C | 6,085 | |
| Davidson F G | 30,730 | |
| Davidson G R | 17,722 | |
| Davidson J K | 2,563 | 198 |
| Davidson J W | 28,469 | 2,262 |
| Davidson M L | 9,156 | |
| Davidson N A J | 31,071 | 657 |
| Daviduk M | 1,953 | |
| Davies D J | 37,144 | |
| Davies E | 18,506 | |
| Davies G | 27,288 | 1,630 |
| Davies H G | 16,315 | 13 |
| Davies K L | 8,236 | 397 |
| Davies K M | 34,419 | 3,516 |
| Davies M | 22,070 | |
| Davies M E | 16,459 | |
| Davies V A | 44,062 | 206 |
| Davies W E | 37,170 | 1,081 |
| Davies W J | 27,630 | 1,170 |
| Davis B R | 463 | |
| Davis E | 863 | |
| Davis G A | 27,129 | 72 |
| Davis J A | 19,109 | |
| Davis L | 13,096 | 265 |
| Davis L W | 44,832 | 4,172 |
| Davis P C | 37,459 | 1,127 |
| Davis R | 2,011 | |
| Davis R C | 18,962 | |
| Dawes J | 4,085 | |
| Dawes J M | 34,951 | 1,332 |
| Dawson D | 23,665 | 14 |
| Dawson G B | 18,465 | |
| Dawydiak W S | 28,692 | |
| Day J | 575 | |
| Day M J | 8,583 | |
| De Burger R J | 65,721 | 8,210 |
| De Cocq G A | 129 | |
| De Macedo C A | 2,847 | |
| De Visser D L | 19,057 | |
| De-Cerda M C | 17,885 | 75 |
| De-Goutiere A M | 31,071 | 2,427 |
| De-Haan J W | 31,510 | |
| De-Haan P | 18,757 | |
| De-Macedo J B | 18,595 | |
| De-Mille M L | 19,586 | |
| De-Montezuma M O | 17,579 | |
| De-Raadt M | 20,023 | |
| De-Silva R | 30,503 | 2,253 |
| Deakin D G | 30,302 | 276 |
| Dean A I | 8,074 | |
| Dean C M | 18,270 | 15 |
| Dean S | 15,345 | |
| Deane K | 17,964 | |
| Deans G S | 31,096 | 2,527 |
| Dearden E M | 6,114 | 14 |
| Deatherage A W | 7,112 | 388 |
| Deaville B D | 40,981 | 462 |
| Debeck E P | 25,655 | 1,355 |
| Debruyn B J | 28,981 | |
| Deck D | 28,855 | |
| Defrae D | 20,649 | 83 |
| Defrae E M | 12,632 | |
| Degoesbriand B A | 17,990 | |
| Degrandpre J | 19,128 | |
| Degrazio M E | 34,664 | 1,036 |
| Delacroix J | 29,390 | |
| Delage-Kaufhold D A | 23,908 | 31 |
| Delorme J P | 22,415 | |
| Delorme L | 17,995 | |
| Delorme M E | 18,024 | |
| Delozier C | 26,627 | 297 |
| Delves J | 25,202 | 104 |
| Demchuk C | 6,308 | |
| Demontigny E | 19,658 | |
| Demontigny G | 15,744 | 383 |
| Demontigny O J G | 38,053 | 1,109 |
| Den Boer A J | 33,935 | 471 |
| Dennis D | 34,139 | 753 |
| Dennis S H | 18,803 | |
| Dennison N L | 1,672 | |
| Denny L D | 26,738 | 554 |
| Densmore E E | 35,077 | 660 |
| Deol J | 19,128 | |
| Deosaran H | 30,302 | 787 |
| Depencier K E | 14,862 | |
| Der M | 20,139 | |
| Derek W R | 24,007 | 268 |
| Derhousoff M | 17,990 | 27 |
| Derkach E | 13,497 | 162 |
| Derrick I V | 9,397 | |
| Derrick J L | 9,371 | |
| Des-Roches L J | 22,107 | |
| Deshaw W E | 31,068 | 68 |
| Deslauriers D E M | 19,134 | |
| Deslauriers J | 11,694 | |
| Deurloo Y | 7,836 | |
| Deutschmann I M | 6,630 | 23 |
| Devicq M B | 34,470 | 203 |
| Devison R | 9,375 | |
| Devlin E L | 18,597 | |
| Devries A | 15,039 | 405 |
| Dewick M B | 20,442 | 27 |
| Dewolf R A | 17,372 | |
| Dey W F | 33,831 | |
| Deys C M | 19,807 | |
| Dhami S | 33,144 | |
| Dhillon M | 445 | |
| Di-Francesco L | 22,897 | |
| Diakow C | 7,035 | |
| Dial R K | 28,692 | 7 |
| Dibblee M W | 18,595 | |
| Dichoso O B | 6,182 | |
| Dick D D | 5,163 | 165 |
| Dick G H J | 10,416 | |
| Dick G W | 30,143 | |
| Dick L | 11,949 | 1,839 |
| Dick R E | 34,117 | |
| Dickerson B L | 42,361 | 676 |
| Dickinson B | 20,932 | 177 |
| Dickson J A | 29,830 | 2,358 |
| Dickson J A | 23,712 | |
| Dickson K E | 9,046 | 735 |
| Dickson R | 2,962 | |
| Diener B A | 32,052 | 33 |
| Dierick N | 12,069 | |
| Dillistone J | 19,312 | 7 |
| Dillon L | 6,549 | 191 |
| Dillon P | 5,400 | |
| Dinsdale J W | 33,147 | 2,052 |
| Diopita J | 31,394 | |
| Dirks W | 31,923 | 1,930 |
| Distasio M | 35,343 | 5,270 |
| Ditomaso A | 20,471 | |
| Ditomaso P F | 30,596 | |
| Dittaro D L | 8,587 | 6 |
| Dixon B E | 27,416 | |
| Dixon L | 22,096 | |
| Dobbs K D | 11,371 | 505 |
| Dobell M J | 32,518 | 111 |
| Dobin R M | 25,581 | 308 |
| Dobinson B L | 18,821 | |
| Dobrich M | 22,128 | |
| Dobrijevic P | 18,426 | |
| Dobson L A | 30,985 | |
| Dobud P E | 8,355 | |
| Dodd G L | 15,219 | 1,363 |
| Dodd O M | 12,052 | |
| Dodds J D | 34,951 | 1,603 |
| Dodds L | 13,988 | |
| Dodson C | 84 | |
| Dodsworth F | 29,059 | 120 |
| Doduk L J | 18,560 | |
| Doering A M | 31,340 | 631 |
| Doerksen C | 220 | |
| Doerksen P | 2,817 | |
| Dohan E M | 19,128 | |
| Doherty A | 29,284 | |
| Doherty M G | 38,549 | 406 |
| Doidge A M | 19,097 | |
| Doidge N M | 16,808 | |
| Doiron A L | 18,595 | |
| Doliwa E | 10,126 | |
| Dolman T L | 19,200 | |
| Dombsky N | 25,581 | |
| Dominguez L | 28,692 | 2,337 |
| Donaldson D S | 18,313 | |
| Donaldson M A | 9,178 | |
| Dong S | 19,128 | |
| Donley F A | 3,973 | |
| Donnelly M | 3,396 | |
| Donovan C | 13,239 | 876 |
| Donovan L J | 6,280 | |
| Dool D | 19,128 | |
| Doran M M | 30,587 | |
| Dorma M H | 17,061 | |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Doroshuk T | 1,829 | |
| Dorval M E | 32,435 | 2,410 |
| Dos Santos M V | 32,495 | |
| Dotzler L G | 20,804 | 21 |
| Doucet H L | 666 | |
| Dougan C B | 19,164 | 517 |
| Dougan L R | 3,704 | |
| Douglas A J | 23,184 | |
| Douglas B J | 41,435 | 166 |
| Douglas B J | 15,783 | 1,109 |
| Douglas C M | 11,280 | |
| Douglas J G | 20,324 | 364 |
| Douglas K J | 20,713 | |
| Douglas L M | 10,929 | |
| Douglas P | 17,379 | |
| Douglas R G | 17,782 | |
| Dove C E | 32,450 | |
| Dow E | 19,374 | 634 |
| Dowler H B | 18,475 | |
| Dowler J A | 34,856 | 1,319 |
| Dowler J E | 22,109 | |
| Downes J A O | 10,499 | |
| Downey C M | 18,595 | |
| Downey S | 18,680 | 1,370 |
| Downie S C | 6,439 | 469 |
| Downing M J | 34,419 | 1,157 |
| Downs W G | 21,188 | |
| Dowswell B L | 30,302 | |
| Doyle B M | 18,595 | |
| Doyle K G | 17,024 | |
| Doyle M | 1,719 | |
| Doyle M E | 19,128 | |
| Doyle R M | 4,160 | |
| Draeger T M | 35,077 | 1,372 |
| Drake M E | 11,477 | 293 |
| Drakulic L E | 32,720 | 1,763 |
| Draycott J M | 25,710 | |
| Drebnisky F A | 18,220 | |
| Dreger R A | 6,598 | 62 |
| Dreher J | 10,878 | |
| Dreihaar R | 1,569 | |
| Drennan M B | 21,618 | |
| Dressler M J | 15,394 | 1,256 |
| Drever A J | 24,167 | |
| Drew D | 4,579 | |
| Drew T S | 15,433 | 133 |
| Driediger V L | 27,377 | |
| Drinnan M V | 31,206 | |
| Drinovz P W | 327 | |
| Driol M | 17,754 | 93 |
| Driscoll B R | 17,749 | |
| Driver H K | 118 | |
| Drodge C | 497 | |
| Drown R P | 20,628 | |
| Drown S R | 28,818 | |
| Drumheller K | 7,663 | |
| Drysdale H R | 788 | |
| Dubas P S | 74,530 | 13,824 |
| Dube L | 7,863 | |
| Dubetz S J | 1,012 | |
| Dubois D L | 18,595 | |
| Dubois F | 33,917 | 1,630 |
| Dubois P | 28,565 | 139 |
| Dubroy N | 18,885 | |
| Dubuc M | 23,172 | |
| Ducayen R V | 19,054 | |
| Duch M E | 19,526 | |
| Duckworth U L | 21,598 | 1,098 |
| Dudley J M | 21,712 | 8 |
| Dudley T T | 18,473 | |
| Dufresne E E M | 24,933 | 2,216 |
| Duhamel K M K | 14,253 | |
| Dumas T A | 16,207 | |
| Dumka T D | 22,142 | |
| Dumont J C | 16,911 | |
| Dumont M L | 15,322 | 1,135 |
| Dumont R D | 25,683 | 581 |
| Dumore S | 33,256 | 1,452 |
| Dunbar L T | 7,810 | |
| Dunbar R | 16,779 | 7 |
| Dunbar S | 9,776 | |
| Dunbar S | 19,128 | |
| Duncan J | 19,050 | 397 |
| Duncan J E | 22,703 | |
| Duncan M M | 34,392 | 169 |
| Duncan N | 7,420 | |
| Duncan R J | 7,864 | |
| Duncan T M | 23,573 | 7 |
| Dunderdale M | 28,236 | 250 |
| Dunford B J | 37,649 | 3,704 |
| Dunlop A M | 28,692 | |
| Dunne H O | 28,091 | |
| Dunnett S E J | 12,951 | 75 |
| Dunphy L C | 30,950 | |
| Dunstan V J | 20,599 | |
| Duriaux F V | 20,457 | |
| Durie M C | 30,131 | |

| | Salary $ | Travel $ |
|---|---|---|
| Durig M | 263 | 18 |
| Durnin P B | 3,798 | 57 |
| Durovic R | 20,691 | |
| Duthie S L | 15,121 | |
| Dutka V F | 7,545 | 1,036 |
| Dutour S | 18,377 | |
| Duxbury B J | 22,495 | 38 |
| Dwyer C A F | 29,299 | 285 |
| Dwyer T L | 16,979 | 416 |
| Dyck A E | 31,305 | |
| Dyck E G | 26,799 | 448 |
| Dyck I N | 34,419 | 586 |
| Dyck L E | 30,656 | |
| Dyck M | 18,560 | 465 |
| Dye D L | 12,449 | |
| Dykstra I | 3,392 | |
| Dyrland E M | 10,265 | 501 |
| Dyrland J L | 36,865 | 3,010 |
| Dyson M J | 20,932 | |
| Dziadyk S F | 19,128 | |
| Eakin I E | 16,242 | |
| Eales B J | 34,951 | 2,289 |
| Earl V D | 20,016 | |
| Early F J | 6,367 | 122 |
| Easton D M | | 19 |
| Eastwood S | 5,266 | |
| Easy F F | 35,077 | |
| Eaton S L | 16,510 | |
| Eaves D | 38,982 | 6,996 |
| Ebster A | 17,695 | |
| Eburne P L | 12,427 | 1,430 |
| Eburne S | 12,703 | 406 |
| Eby R | 28,692 | 355 |
| Edgar A A S | 20,219 | |
| Fdgar B D | 8,857 | |
| Edge B M | 8,107 | |
| Edmonds D L | 192 | |
| Edmunds C | 1,160 | |
| Edmundson J H | 20,934 | |
| Edwards E | 9,868 | 12 |
| Edwards L R | 21,074 | |
| Edwards M | 17,284 | 468 |
| Edwards N J | 29,739 | 3,663 |
| Edwards O J | 26,139 | 466 |
| Edwards R A | 29,857 | 7 |
| Edwards S M | 4,312 | |
| Edwards W B | 47,980 | 299 |
| Eedy C | 18,769 | |
| Egan R | 35,827 | |
| Eggen V J | 27,871 | |
| Egilson V E | 19,128 | |
| Egroff P A | 14,974 | 257 |
| Eidelshtein R | 3,404 | |
| Eikenaar R | 8,106 | 580 |
| Eis C C | 33,874 | 1,563 |
| Eisner M | 22,223 | 1,595 |
| Ekman J J | 18,322 | |
| Elbracht L M | 298 | |
| Elchesyn T L | 3,231 | |
| Eldridge D | 41,398 | 197 |
| Elferink A | 21,516 | |
| Elias C L | 20,121 | 189 |
| Elias M S | 18,284 | |
| Eliason E M | 18,321 | 11 |
| Ell R B | 23,184 | 3,440 |
| Elliot I M | 19,891 | 896 |
| Elliott M | 17,105 | |
| Elliott M | 13,719 | |
| Elliott M L | 14,597 | |
| Elliott V L | 9,287 | |
| Elliott V M | 31,071 | 1,867 |
| Ellis L | 40,475 | 7,513 |
| Ellis R | 8,618 | |
| Ellis W J | 23,704 | |
| Elsser K | 27,091 | |
| Elston M E | 6,313 | |
| Elves M O | 20,932 | |
| Elwood R K | 69,641 | 6,426 |
| Embree J | 70 | |
| Embury G D | 32,755 | |
| Emery A | 1,293 | |
| Emery H | 17,943 | |
| Emery P M | 5,968 | |
| Emslie R B | 5,732 | |
| Enage C | 18,560 | |
| Enarson D | 11,239 | |
| Endert D D | 9,701 | |
| Eng E S Y | 34,086 | |
| Eng J | 27,455 | |
| England G D | 46,063 | 985 |
| English K | 1,787 | |
| Engman D C | 19,682 | 1,689 |
| Ennik J H | 10,095 | 2,459 |
| Ennis D E | 22,562 | |
| Enns A J | 18,295 | |
| Enquist G | 16,729 | 1,130 |
| Entwistle E | 4,663 | |

| | Salary $ | Travel $ |
|---|---|---|
| Epp A F | 25,200 | |
| Epp L M | 31,053 | 2,262 |
| Epp M | 12,531 | |
| Epp O A | 34,173 | |
| Epp R G | 22,799 | |
| Epp S | 6,921 | |
| Erb N | 9,209 | 925 |
| Eredics I K | 34,951 | 3,409 |
| Erickson C J | 35,687 | |
| Erickson D G | 14,946 | |
| Erickson E T | 18,351 | 56 |
| Erickson G J | 20,480 | |
| Erickson R K | 254 | |
| Erickson S | 28,985 | 71 |
| Erwin F M | 35,046 | |
| Espeseth E V | 19,754 | |
| Espeseth W L | 19,303 | |
| Essex R M | 20,142 | |
| Etches R B | 41,624 | |
| Ettinger R | 2,073 | 55 |
| Evans A | 6,400 | |
| Evans A J | 4,153 | |
| Evans B | 18,587 | |
| Evans B J | 3,360 | |
| Evans B M | 838 | |
| Evans E M | 10,119 | 159 |
| Evans L | 13,113 | 202 |
| Evans M B | 35,471 | |
| Evans M E | 28,915 | |
| Evans M L | 3,404 | 15 |
| Evans M T | 15,051 | |
| Evans R D | 17,105 | |
| Evans S P | 19,128 | |
| Evans W G | 7,714 | |
| Evanuk J P | 54,667 | |
| Evenson S M | 9,403 | |
| Eves W E | 37,152 | 5,951 |
| Ewasew W T | 58,675 | |
| Ewen S R | 15,572 | |
| Ewing L | 10,024 | 72 |
| Eyford M J | 21,022 | |
| Eyre H | 20,416 | |
| Faber J F | 19,296 | |
| Facey D N | 20,075 | |
| Fadden G P | 9,121 | |
| Fahlman M A | 27,508 | 271 |
| Fahr M | 22,339 | |
| Fairbairn E | 20,208 | |
| Fairbrother E M | 7,199 | |
| Fairbrother J | 30,566 | 883 |
| Fairburn K D | 31,209 | 2,625 |
| Fairhurst G F | 10,670 | |
| Fairley B | 30,666 | |
| Faivre-Duboz T M | 30,032 | |
| Falconer C L | 25,552 | |
| Falconer D C | 38,307 | 2,049 |
| Falle J B | 18,595 | |
| Fallis C | 30,637 | |
| Falls L J | 10,333 | 554 |
| Fan P | 27,203 | 2,939 |
| Fane C J | 10,703 | |
| Fane L E | 5,324 | |
| Fane P C | 18,988 | |
| Farid G | 18,446 | 212 |
| Faris S V | 32,257 | 190 |
| Farmer R E | 9,785 | |
| Farquharson R A | 74,076 | |
| Farquharson S R S | 23,747 | 471 |
| Farr F E | 15,747 | 158 |
| Farr J T | 33,147 | 871 |
| Farrell J | 16,307 | |
| Farrell J S | 20,770 | |
| Farrell J V | 16,129 | |
| Farry J B | 51,407 | 5,367 |
| Fassbender H J | 17,886 | |
| Fast G B | 2,331 | |
| Faucher G | 18,551 | |
| Faulkner E B | 6,630 | |
| Faust J A | 1,828 | |
| Fawcett P L | 12,962 | |
| Fawley K F | 28,871 | 3,151 |
| Fedje J L | 19,729 | 70 |
| Fedorak S | 3,181 | 78 |
| Fee A R | 10,805 | 195 |
| Feeney Y | 10,596 | |
| Fehr K L | 24,244 | |
| Fehr S | 17,428 | |
| Feldhaus J M | 29,555 | |
| Felter A | 19,128 | |
| Felton C K | 5,929 | |
| Fenner N | 360 | |
| Fennessy K | 19,005 | 359 |
| Fenrick K | 1,657 | |
| Fenrick L M | 6,650 | |
| Fenton J | 28,636 | |
| Fenton J | 20,980 | |
| Feranil A R | 23,408 | |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Ferguson B E | 20,933 | 47 |
| Ferguson C D H | 19,128 | |
| Ferguson D | 10,949 | |
| Ferguson D C | 998 | |
| Ferguson E C | 3,658 | |
| Ferguson K R | 18,720 | |
| Ferguson L A | 18,616 | |
| Ferguson M A | 18,909 | |
| Fergusson F | 19,792 | |
| Fernandez M | 4,266 | |
| Ferrari R L M Dr | 58,557 | 1,152 |
| Festing G | 19,089 | |
| Fidler W G | 32,290 | |
| Fieber S | 3,873 | |
| Fiege M J | 7,626 | |
| Fiehn H | 30,243 | |
| Field C A | 33,591 | |
| Field D F | 30,041 | |
| Field J F | 1,687 | |
| Field K | 18,868 | |
| Fields M J | 223 | |
| Fietkau L M | 19,977 | |
| Figueiras N A | 20,887 | 4 |
| Figueiredo J M | 23,878 | |
| Filiatrault D E | 18,248 | |
| Filice S | 7,130 | 541 |
| Filipchuk R E | 451 | |
| Fincaryk M A | 23,230 | |
| Finch B A | 18,596 | |
| Fincham C M | 28,309 | 266 |
| Fingarson M | 4,906 | |
| Finlayson N D | 22,134 | 1,214 |
| Fiorin B C | 16,449 | |
| Firth J E | 10,484 | 15 |
| Fischbuch A | 7,437 | |
| Fish M | 18,562 | 278 |
| Fisher C | 22,269 | |
| Fisher C B | 3,631 | |
| Fisher C P | 22,027 | |
| Fisher D E | 20,955 | 328 |
| Fisher E | 17,926 | |
| Fisher G D | 380 | |
| Fisk H L | 31,290 | |
| Fisk R | 33,953 | 478 |
| Fissel J R | 11,812 | 1,547 |
| Fitzgerald D | 1,554 | 42 |
| Fitzpatrick K M | 11,499 | |
| Fitzsimmons B | 18,595 | |
| Fitzsimmons B J | 14,345 | 407 |
| Fitzsimons R B | 20,448 | |
| Fitzzaland R E | 48,336 | 3,472 |
| Flack I M | 27,203 | 177 |
| Flack S | 14,194 | |
| Flanagan J E | 17,981 | |
| Flannery B M | 35,774 | |
| Flannigan C B | 31,190 | 199 |
| Flannigan P F | 1,193 | |
| Flath E A J | 9,570 | 249 |
| Fleming A J | 4,290 | |
| Fleming G | 17,993 | |
| Fleming G | 718 | |
| Fleming G | 1,490 | |
| Fleming J R | 33,749 | |
| Fleming R A | 23,730 | 327 |
| Flemons D G | 4,123 | |
| Fletcher B | 18,595 | |
| Fletcher C | 6,553 | |
| Fletcher D S M | 20,121 | |
| Fletcher J E | 8,347 | |
| Fletcher L M | 44,499 | 299 |
| Fletcher N M | 19,187 | |
| Fletcher S L | 17,383 | |
| Fletcher-Berg M A | 1,058 | |
| Flett E M | 18,033 | 28 |
| Fleury K F | 11,563 | |
| Flodin J | 8,191 | 204 |
| Floren M A | 32,733 | |
| Florian A | 19,128 | |
| Florian L | 19,128 | 106 |
| Floritto S E | 19,128 | 15 |
| Floyd R W | 20,112 | 641 |
| Flynn J M | 23,184 | 185 |
| Flynn P | 4,969 | |
| Fogal D | 21,680 | |
| Fogel D J | 27,203 | 574 |
| Fogelberg L | 25,718 | |
| Foisy R L | 19,128 | 7 |
| Follett C M | 19,263 | 371 |
| Folz M A | 396 | |
| Fong I | 6,578 | |
| Fontaine G | 9,084 | |
| Foort D M | 19,474 | |
| Foote M | 18,857 | |
| Forbes L J | 19,230 | |
| Forbes S | 8,708 | |
| Forbes S C | 6,558 | |
| Ford A J | 4,663 | |
| Ford A P | 27,203 | 759 |
| Ford A M | 14,649 | 971 |
| Ford E A | 76,993 | 294 |
| Ford I | 13,156 | |
| Ford J M | 18,004 | 96 |
| Ford R | 2,170 | |
| Forde L | 18,424 | 94 |
| Foreman M E | 2,043 | |
| Foreman R W | 33,065 | 1,231 |
| Forest M L | 27,951 | |
| Forrest R A | 32,739 | |
| Forrester M | 5,803 | |
| Forrester V G | 29,017 | |
| Forrister L J | 21,428 | |
| Forsberg A M | 17,372 | |
| Forsberg L | 1,020 | 53 |
| Forslund M E | 16,975 | |
| Forster A | 716 | |
| Forster J | 6,686 | |
| Forster M B | 30,805 | |
| Forster P W | 26,090 | 49 |
| Forsythe C | 422 | |
| Forsythe E M | 10,711 | 109 |
| Fortunat B P | 19,128 | |
| Foss M G | 19,072 | 6,992 |
| Foster C A | 18,859 | |
| Foster D M | 14,344 | |
| Foster F M | 25,491 | |
| Foster K D | 11,833 | |
| Foster L | 30,302 | 651 |
| Foster L B | 23,298 | |
| Foster L J | 16,219 | 505 |
| Foster P M | 8,388 | 482 |
| Foster S R | 15,614 | |
| Foster T | 3,249 | |
| Foster T R | 24,844 | |
| Foulds L M | 21,827 | |
| Foulds S L | 12,505 | 446 |
| Foulem A | 26,717 | |
| Foulis B C | 30,305 | 601 |
| Fourchalk J J | 19,092 | |
| Fourchalk S R | 9,400 | |
| Fournier E J | 22,956 | |
| Fournier J A | 19,128 | |
| Fournier N | 19,073 | |
| Fowler V E | 21,962 | |
| Fox E M | 10,854 | |
| Fox M C | 20,518 | |
| Foyle A | 13,030 | 7 |
| Frampton R | 23,184 | |
| Franceschi J E | 581 | |
| Francis C E | 32,108 | |
| Francis K | 25,148 | |
| Francis M E | 31,160 | |
| Franklin R K | 19,310 | |
| Franzke C T | 18,318 | |
| Fraser A | 5,256 | |
| Fraser D P | 18,668 | |
| Fraser D R | 18,666 | |
| Fraser E E | 31,107 | |
| Fraser J | 20,024 | |
| Fraser J L | 974 | |
| Fraser L | 3,925 | |
| Fraser M L | 18,715 | 92 |
| Fraser N J | 35,095 | |
| Fraser P I | 18,714 | |
| Fraser S A | 33,605 | |
| Fraser S W | 20,024 | |
| Fraser Y F | 6,540 | 318 |
| Frater T H | 22,013 | |
| Frayn D | 16,926 | |
| Frayne L R | 17,372 | |
| Frazier J E | 10,657 | 3 |
| Frederick B L | 18,595 | |
| Frederickson D | 18,862 | |
| Frederiksen J A | 5,363 | |
| Freeman C L | 11,778 | |
| Freeman N M G | 18,196 | 1,758 |
| French A E | 22,092 | |
| French B L | 1,151 | |
| French G | 8,428 | |
| Frew D | 18,904 | |
| Frey D M A | 19,411 | |
| Frie D J | 22,219 | |
| Friend J B | 10,007 | 69 |
| Friesen B J | 29,810 | |
| Friesen K | 10,732 | |
| Friesen M | 12,525 | |
| Friesen M L | 2,993 | 66 |
| Friesen M M | 34,416 | 2,703 |
| Friesen V R | 30,906 | |
| Frindt G J | 12,038 | 831 |
| Fritzke S | 14,250 | |
| Frizzell S | 34,951 | 1,925 |
| Froelich K A | 19,128 | 22 |
| Froese B | 9,742 | 372 |
| Frost A | 17,868 | 902 |
| Frost D A | 31,475 | |
| Frost E M | 4,909 | |
| Frost J M | 44,356 | 81 |
| Froude J S | 19,416 | 674 |
| Fry S | 23,013 | |
| Fuessel P N | 25,489 | |
| Fulcher R E | 33,215 | 1,990 |
| Fuller Jr C C | 30,289 | 158 |
| Fuller N L | 29,531 | |
| Fullerton B E | 31,100 | 2,711 |
| Fullerton S | 15,235 | 269 |
| Fulton A M | 20,024 | |
| Fulton L J | 29,398 | 1,073 |
| Fulton S L | 15,419 | |
| Fulton T L | 21,273 | 1,996 |
| Fun R J | 34,994 | 2,198 |
| Fung C | 35,337 | |
| Fung J L H | 32,906 | |
| Fung K C | 30,332 | |
| Funk E L | 21,387 | |
| Funk J C | 18,428 | 14 |
| Funk S O | 30,517 | |
| Furber L M | 18,418 | |
| Furumori D | 18,692 | 28 |
| Fuson G S | 30,292 | |
| Futcher C A | 9,456 | |
| Fyvie G | 31,711 | 7 |
| Gabert J A | 35,054 | 4,071 |
| Gabrych F | 4,477 | |
| Gabrys J B | 48,352 | 387 |
| Gadsby H R | 22,215 | |
| Gaffney M | 22,522 | |
| Gagne A | 20,851 | |
| Gagne J C | 31,106 | 535 |
| Gagne L K | 20,880 | |
| Gagnon M A S | 15,416 | |
| Galambos M | 66,577 | |
| Galbraith C L T | 75,197 | 1,355 |
| Galbraith H | 5,287 | |
| Galbraith J | 31,046 | 9 |
| Galbraith R G | 44,899 | 3,436 |
| Galinis A | 25,847 | 677 |
| Gallagher M A | 1,154 | |
| Gallaiford B | 923 | |
| Gallant N D | 28,281 | 188 |
| Gallant P A | 33,733 | |
| Gallinger C | 19,423 | |
| Gallinger J A | 33,697 | 3,797 |
| Galloway A F | 39,623 | 2,313 |
| Gamache P E | 18,449 | |
| Gamble M A | 37,336 | 3,401 |
| Gamble V L | 18,595 | |
| Gannon M | 21,198 | 8 |
| Garber N | 1,014 | |
| Gardener B B | 21,014 | |
| Gardiner B | 87 | |
| Gardiner C A | 6,101 | 20 |
| Gardner A | 29,921 | 777 |
| Gardner J G | 24,568 | |
| Gardner K | 18,521 | |
| Gardner L F | 35,077 | 500 |
| Gardner M E | 6,918 | |
| Gardner R M | 19,937 | |
| Garneau M I | 30,284 | |
| Garvey E P | 356 | |
| Garvin W M | 23,613 | 1,007 |
| Gary J A | 36,333 | |
| Gatley J P | 22,098 | |
| Gaube H J | 21,298 | |
| Gaucher C E | 38,672 | 3,681 |
| Gaudet T M | 19,317 | |
| Gauer R F | 28,692 | |
| Gaunt B E | 26,763 | 4,292 |
| Gauthier L | 17,105 | |
| Gauthier M R | 20,437 | |
| Gavaghan J R | 31,208 | 662 |
| Gavin N G | 25,847 | 1,780 |
| Geddes B A | 38,987 | 3,679 |
| Geddes G L | 12,171 | |
| Gee B C | 53,967 | 2,213 |
| Gee J | 15,669 | |
| Geisler M H V | 11,307 | 379 |
| Geldart J | 17,446 | |
| Gellard S | 21,214 | |
| Gellatly A | 29,671 | 494 |
| Gendron F I | 20,080 | |
| Genovese D | 7,951 | |
| Genovese E R | 17,878 | 351 |
| Gentle D J A | 31,952 | |
| Gentle D M | 19,128 | |
| Gentleman G E | 34,951 | 1,086 |
| Genz M G | 7,902 | |
| George C A | 20,782 | |
| George M G | 363 | |
| George M L | 18,166 | |
| Gerard S M | 19,203 | |
| Gerdes E L | 47,728 | 1,117 |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Germain W A | 2,444 | |
| Germaine M W | 11,668 | |
| Gerrard A B | 19,537 | |
| Gerrard M | 14,533 | 301 |
| Ghag P | 19,539 | |
| Ghosh L | 18,619 | |
| Gibault V | 10,944 | |
| Gibb J E | 31,937 | 1,312 |
| Gibbs C A | 19,130 | |
| Giblak H M R D | 34,419 | 1,507 |
| Gibson L J | 2,264 | |
| Gibson P A | 27,393 | 362 |
| Gibson R O | 18,595 | |
| Gibson S | 34,697 | 1,270 |
| Gibson S E | 19,128 | |
| Gibson S E | 19,436 | |
| Giesecke M H | 21,682 | 163 |
| Gifford L | 54 | |
| Giggey M A | 27,452 | |
| Gilbert C | 16,783 | |
| Gilbert D A | 584 | 267 |
| Gilbert D E | 20,198 | 3,239 |
| Gilbert J | 3,668 | 370 |
| Gilbert M | 30,302 | |
| Gilchrist I | 19,227 | |
| Gilchrist P E | 33,780 | 4,485 |
| Giles B | 17,372 | |
| Gill B M | 6,369 | |
| Gill I S | 23,595 | 7,841 |
| Gill P D | 12,932 | |
| Gill R | 10,839 | |
| Gill R K | 22,153 | |
| Gill S K | 21,639 | |
| Gillan A A | 28,692 | 262 |
| Gillard L C | 18,595 | |
| Gillard S E | 10,561 | |
| Gillen L | 19,382 | |
| Gillespie B L | 9,226 | |
| Gillespie N | 22,481 | |
| Gilliard J A | 37,170 | 1,503 |
| Gillies D A | 27,786 | |
| Gillies D B | 4,779 | |
| Gillies R A | 23,173 | |
| Gillis G K | 12,017 | |
| Gillis H R | 13,299 | 211 |
| Gilmour H | 30,402 | 180 |
| Gilson R J | 1,478 | |
| Ginther L | 18,285 | |
| Giorio C | 11,005 | 274 |
| Girard L I | 1,103 | |
| Giraud M | 22,817 | |
| Giroux A | 19,977 | |
| Gislason L | 28,170 | |
| Gladeau G M | 4,399 | 351 |
| Gladstone F A | 31,599 | |
| Glanville J A | 15,930 | |
| Glanville L O | 17,170 | |
| Glasgow J | 23,595 | 413 |
| Glassel L E | 16,345 | |
| Glencross G | 17,775 | 13 |
| Glencross P D | 36,888 | |
| Glenn J A | 20,799 | |
| Gleusteen J | 34,419 | 2,329 |
| Glover D A | 20,861 | |
| Glover M L | 21,688 | |
| Gobin M M | 18,212 | 207 |
| Godbolt S A | 12,880 | 1,006 |
| Goddard D C | 29,503 | |
| Godfrey J | 14,658 | |
| Godfrey K A | 29,578 | 7 |
| Godin K | 30,989 | |
| Godsy M | 19,128 | 102 |
| Godwin B D | 29,902 | |
| Goertzen L | 19,084 | |
| Goeson R M | 11,801 | |
| Gog P | 33,024 | |
| Gog W | 23,709 | |
| Goglin M J H | 31,176 | |
| Gogol J | 5,994 | |
| Goheen A N | 20,634 | |
| Goheen J P | 32,261 | |
| Going E | 12,702 | |
| Going S L | 1,411 | |
| Golding R J | 14,725 | 113 |
| Goldsbury E A | 21,881 | 211 |
| Goldwater M | 16,549 | |
| Golia P W | 19,315 | |
| Gollan S L | 2,989 | |
| Goltz E | 33,900 | 813 |
| Gomez T R | 23,101 | |
| Gondek V | 39,659 | 267 |
| Gonnason M A | 19,128 | |
| Gonzalez C | 8,793 | |
| Gooch C M T | 15,422 | 411 |
| Good A H | 29,358 | 3,218 |
| Goodin D H A | | 266 |
| Goodine C | 20,387 | |
| Goodlad M | 6,340 | |
| Goodliffe M J | 32,024 | |
| Goodman G | 16,638 | |
| Goodrow J | 24,397 | 280 |
| Goodwin B | 16,890 | |
| Goodyear D J | 299 | 16 |
| Goodyer J H | 6,661 | |
| Goolevitch M M | 22,148 | 16 |
| Goossen C R | 7,784 | |
| Goozh M | 523 | |
| Gopinath C | 4,218 | |
| Gorbutzewich D | 18,362 | 15 |
| Gordon E F | 19,672 | |
| Gordon J E | 6,178 | |
| Gordon M | 10,869 | |
| Gordon M U | 31,286 | |
| Gordon R | 2,038 | |
| Goresky W V | 69,034 | 8,428 |
| Gorseth E A | 30,398 | |
| Gorsline B | 20,063 | |
| Gosling B E | 10,860 | |
| Gospodyn B | 29,119 | |
| Goss C A | 29,805 | |
| Gossel K | 19,128 | |
| Gossen K E | 23,308 | |
| Gossett C | 46 | |
| Goudie G | 315 | |
| Gough L A | 5,933 | 430 |
| Gould L G | 2,315 | |
| Gould S | 13,677 | 115 |
| Goulet P M | 7,524 | |
| Goulet Y M | 2,199 | 94 |
| Gourlay J | 5,340 | |
| Gourlie R A | 19,861 | |
| Goutier J H | 33,177 | |
| Gow D G | 23,184 | 1,674 |
| Gowland E H | 29,922 | |
| Gowland P M | 17,787 | |
| Gracey R | 34,941 | 1,290 |
| Grad T W | 19,128 | 296 |
| Gradnitzer M M | 38,899 | 1,633 |
| Graham D B | 20,932 | |
| Graham D R | 32,688 | 2,685 |
| Graham H | 22,487 | 2,867 |
| Graham J I | 5,200 | |
| Graham J R | 27,180 | |
| Graham K | 35,688 | |
| Graham L R | 26,588 | |
| Graham L S | 18,633 | |
| Graham M | 16,026 | 1,739 |
| Graham M M | 7,644 | |
| Graham P | 2,071 | |
| Graham R G | 22,386 | |
| Graham S | 29,968 | |
| Graham S A | 90 | |
| Graham V | 4,607 | 33 |
| Graham W D | 6,233 | |
| Graham W M | 18,130 | 1,670 |
| Graham-Cumming A E | 41,198 | 839 |
| Graham-Cumming S C | 34,419 | 63 |
| Granberg E E | 17,870 | |
| Grandmaison J | 19,086 | |
| Grant C C | 1,004 | |
| Grant E O | 22,135 | 46 |
| Grant G I | 31,288 | |
| Grant S K | 190 | |
| Grant W A | 19,296 | |
| Grant W T | 26,462 | 1,569 |
| Grasser J M | 20,835 | |
| Gravelle C A | 18,532 | |
| Graves A M | 82 | |
| Graves J G | 22,253 | |
| Gray A | 4,410 | |
| Gray A S | 56,965 | 3,279 |
| Gray D M | 11,264 | |
| Gray G | 33,941 | 1,267 |
| Gray G E | 27,648 | 725 |
| Gray G K | 9,336 | 9 |
| Gray J E | 56,488 | 7,225 |
| Gray J K | 10,795 | |
| Gray M E | 41,281 | 2,634 |
| Gray P A | 1,933 | |
| Gray P F | 148 | |
| Gray P F | 28,692 | |
| Gray S | 3,250 | |
| Gray V E | 448 | |
| Grecia V | 32,441 | |
| Greco G | 107 | |
| Green A L | 17,372 | |
| Green B L | 21,994 | 83 |
| Green G M | 20,001 | |
| Green G M | 30,316 | |
| Green J | 12,870 | |
| Green J E | 19,125 | |
| Green J K | 3,663 | |
| Green K P | 30,519 | 1,799 |
| Green L | 7,953 | 98 |
| Green M E | 3,490 | 267 |
| Green O L | 30,221 | |
| Green P A | 9,271 | |
| Green W G | 21,658 | |
| Greenan A J | 18,595 | |
| Greenaway-King L | 19,310 | |
| Greenberg D | 18,598 | 4,178 |
| Greene M W | 53,834 | 2,276 |
| Greenhalgh C A | 17,734 | |
| Greenidge E M | 20,714 | |
| Greenshields D | 18,467 | 15 |
| Greenstein H | 11,955 | 481 |
| Greenwood C | 17,665 | |
| Greenwood J | 4,035 | 288 |
| Greenwood L L | 22,119 | |
| Greer C | 18,366 | |
| Greer C M | 11,545 | |
| Gregg D L | 22,330 | 1,569 |
| Gregg J A | 30,544 | |
| Gregoire S E | 16,852 | 62 |
| Gregory G | 30,494 | 241 |
| Gregory R A | 29,342 | 747 |
| Greig A C | 19,128 | |
| Greig G I | 22,685 | |
| Greig L V | 25,047 | 190 |
| Greig R E | 18,595 | |
| Greig S E | 20,520 | 363 |
| Gretchen R J | 19,128 | |
| Grey J M | 15,803 | 1,213 |
| Griffin A | 23,014 | |
| Griffin J S | 27,354 | 1,430 |
| Griffin R A | 24,037 | 45 |
| Griffin T M | 881 | |
| Griffiths H | 715 | |
| Griffiths J | 4,913 | |
| Griffiths K A | 6,665 | |
| Griffiths L M | 19,496 | |
| Griffiths R | 216 | |
| Grigg L J | 25,532 | |
| Grimm T M | 18,595 | |
| Grimsdell R S | 38,566 | 4,295 |
| Grindon D P | 20,616 | 16 |
| Grip M A | 14,173 | 170 |
| Gripich D D | 16,224 | 598 |
| Groch B J | 32,064 | |
| Groeneveld M S J | 15,794 | |
| Grondin M E | 17,997 | 266 |
| Gronlund C | 577 | |
| Gronow M R | 18,595 | |
| Groome B W | 26,770 | |
| Grootendorst K M | 19,229 | |
| Grover R | 29,141 | |
| Grover S L | 21,428 | |
| Groves J M | 35,435 | 30 |
| Groves V | 29,685 | |
| Grskovic J | 31,534 | |
| Gruen J | 17,673 | |
| Gruenig I E | 19,128 | |
| Grundstrom R J | 1,814 | 232 |
| Grunert B A | 34,633 | 547 |
| Grywacheski L | 11,637 | |
| Guasparini R | 60,311 | 3,159 |
| Gueho W E | 9,061 | |
| Guenther V | 18,595 | |
| Guenther V A | 20,024 | 539 |
| Guerin L D | 19,283 | 338 |
| Guest J L | 27,104 | 824 |
| Guevarra I M | 1,074 | |
| Guichon G | 31,901 | 3,281 |
| Guild M B | 30,302 | |
| Guliker E | 828 | |
| Gullens R I | 31,986 | |
| Guminy I S | 21,934 | |
| Gunderson D | 16,089 | |
| Gunn J A | 19,307 | |
| Gunn N J | 20,562 | 21 |
| Gunn R C | 16,114 | |
| Gunther D M | 34,217 | 3,829 |
| Guppy L J | 6,522 | 28 |
| Gurney J C | 19,055 | |
| Gusman B | 3,455 | |
| Gusola D J | 14,561 | |
| Gust T A | 17,799 | 78 |
| Gustafson B | 184 | |
| Gustafson E E | 33,941 | 1,408 |
| Guthrie N A | 17,707 | |
| Gutierrez J | 1,237 | |
| Gutierrez T | 19,128 | |
| Gutkowski C | 257 | |
| Guy J | 17,981 | |
| Guyton T E | 33,941 | 3,265 |
| Gwilliam S U | 18,904 | |
| Ha F | 30,303 | 2,343 |
| Haaf M E | 28,831 | 2,510 |
| Haazen D S | 45,257 | 536 |
| Haber A M | 18,231 | |
| Hachey C | 20,411 | |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Hack C A | 16,779 | |
| Hackel L | 13,110 | |
| Hackett E | 894 | |
| Hackett T | 17,048 | 84 |
| Hadden I | 20,800 | 15 |
| Hadden S M D | 34,419 | 1,930 |
| Haddock V L | 7,932 | |
| Haden M | 13,165 | |
| Haden M G | 30,447 | |
| Hadvick W | 15,119 | |
| Haehnlein R I | 22,009 | |
| Haggerty M M | 31,057 | |
| Hagglund N | 18,717 | 585 |
| Hagman K N | 26,402 | |
| Hague D C | 28,247 | 3,319 |
| Haider M C | 15,829 | 316 |
| Haines J L | 17,628 | 652 |
| Haines L | 20,477 | |
| Hairsine G F | 31,242 | |
| Hait J | 11,400 | |
| Halas D M | 20,366 | |
| Halbert L J | 310 | |
| Haldin C J | 33,043 | |
| Hale C A | 16,855 | |
| Hale F A | 22,897 | |
| Hale G D | 22,748 | 24 |
| Hale M D | 19,128 | 31 |
| Halkett D L | 1,746 | |
| Halko L M | 33,923 | 483 |
| Hall B A | 19,117 | |
| Hall D G | 19,128 | 474 |
| Hall D J | 10,100 | |
| Hall E E | 5,745 | |
| Hall E M | 6,027 | 26 |
| Hall J R | 9,372 | |
| Hall M C | 4,485 | |
| Hall M J | 47,757 | 7,745 |
| Hall P M | 30,070 | |
| Hall R W | 30,258 | |
| Hall S W L | 19,326 | |
| Hallam N | 3,623 | |
| Hallas B | 30,612 | 315 |
| Hallberg M E | 12,576 | |
| Halldorson H L | 11,491 | |
| Halliday E | 19,128 | |
| Halliday J | 20,472 | |
| Hallihan M | 20,932 | |
| Hallstrom P | 9,592 | 1,104 |
| Halpin C G | 5,618 | 54 |
| Halpin M | 13,300 | 1,498 |
| Halsall M J | 33,003 | 3,078 |
| Haluschak M E | 38,665 | 2,167 |
| Halverson J | 15,039 | 364 |
| Halverson P M | 10,110 | |
| Hamdi R D | 8,420 | |
| Hamel J | 28,347 | |
| Hamelin M L | 18,712 | |
| Hamer D | 2,616 | |
| Hamilton B A | 27,203 | 493 |
| Hamilton E U | 28,624 | 1,023 |
| Hamilton G | 17,355 | |
| Hamilton J P | 19,130 | 54 |
| Hamilton M | 25,295 | |
| Hamilton M C | 20,934 | |
| Hamilton S M | 19,128 | |
| Hamilton V | 18,595 | |
| Hamilton W M | 2,277 | |
| Hammill C B | 35,077 | 1,100 |
| Hammond K M | 14,820 | |
| Hammond L | 10,841 | |
| Hammond S M | 17,218 | |
| Hampson F J | 19,331 | 511 |
| Hampton M | 17,384 | |
| Hamson D L | 3,418 | |
| Han M | 16,506 | |
| Handlen C | 19,317 | |
| Haney J M | 29,173 | |
| Hann H J | 24,500 | 217 |
| Hanna L A | 22,020 | |
| Hannah D K | 20,464 | 1,153 |
| Hannah F J | 43,978 | 445 |
| Hannah-Menning G | 21,291 | 5 |
| Hannam D E | 5,109 | |
| Hannon E G | 20,163 | 57 |
| Hannoun L | 29,063 | |
| Hansell A M | 18,595 | |
| Hansen B A | 13,772 | |
| Hansen C | 14,593 | |
| Hansen D M | 20,777 | |
| Hansen K | 19,426 | |
| Hansen L L | 17,990 | 91 |
| Hansen M R | 28,874 | |
| Hanslmaier A P | 21,115 | |
| Hanson C J | 19,439 | |
| Hanson M | 23,385 | 616 |
| Hanssens V | 688 | |
| Hanuse S L | 7,277 | |
| Hanuszak P L | 20,024 | 235 |
| Harada G | 18,595 | |
| Harajda M T | 20,024 | |
| Harasym L | 2,385 | 768 |
| Harasymchuk B D | 17,834 | |
| Harcourt D C | 8,765 | |
| Harcus D M | 20,610 | |
| Hardbattle R A | 19,919 | |
| Harder E A | 10,869 | |
| Hardy B J | 1,820 | |
| Hardy D T | 8,384 | |
| Hardy J D | 19,994 | |
| Hardy L G | 12,724 | |
| Hardy S J | 14,882 | |
| Hardy T B | 30,651 | 247 |
| Harestad J | 26,987 | |
| Hargrave M E | 30,961 | |
| Harl C P | 19,128 | |
| Harl P L | 27,203 | 261 |
| Harlan N | 19,128 | |
| Harley J | 1,886 | |
| Harley M | 34,419 | 1,583 |
| Harman H | 19,128 | 78 |
| Harman S | 18,595 | |
| Harmer V G | 9,996 | 654 |
| Harms L A | 23,014 | |
| Harms S | 4,855 | |
| Harnadek M | 31,937 | 1,713 |
| Harnden P J | 13,288 | |
| Harper E D | 22,203 | 1,070 |
| Harper V F | 49,700 | |
| Harriman C | 3,323 | 254 |
| Harris G B | 19,616 | 220 |
| Harris H C | 273 | |
| Harris J N | 28,129 | 536 |
| Harris L A | 16,812 | |
| Harris L J | 16,121 | |
| Harris M M | 21,967 | |
| Harris M R | 37,368 | 5,729 |
| Harris P A | 19,152 | |
| Harris S J | 32,149 | 158 |
| Harris S L | 20,847 | |
| Harris V | 2,000 | |
| Harrison C G | 19,806 | 129 |
| Harrison G C | 22,743 | 35 |
| Harrison G M | 28,804 | 479 |
| Harrison L | 9,411 | |
| Harrison M | 23,242 | 58 |
| Harrison N E | 19,128 | |
| Harrison Y M A | 32,400 | 224 |
| Hart B K | 20,474 | 39 |
| Hart B M | 19,060 | |
| Hart G | 32,683 | |
| Hart G N | 27,318 | 1,134 |
| Hart J D | 19,128 | |
| Hart N | 3,586 | |
| Hart R N | 5,150 | |
| Hartley B A | 170 | |
| Hartman J A | 34,838 | 121 |
| Hartman N K | 30,305 | 806 |
| Hartstock L M | 7,249 | 454 |
| Hartwig B E | 19,684 | |
| Harvey A | 22,766 | |
| Harvey D M | 17,703 | |
| Harvey E M | 5,676 | 843 |
| Harvey F | 6,114 | 20 |
| Harvey G | 17,372 | |
| Harvey K S | 13,975 | 182 |
| Harvey R J | 28,099 | 4,784 |
| Harvey V L | 19,005 | |
| Harvey W A | 43,005 | |
| Harvilla M A | 16,918 | |
| Harwood E | 20,551 | |
| Harwood N E | 4,011 | 146 |
| Haskell E | 20,437 | 25 |
| Haskell N L | 20,932 | 1,395 |
| Hastie S | 18,692 | |
| Hastings S | 3,997 | |
| Hatch G W | 21,773 | 345 |
| Hatheway C | 18,942 | |
| Hauck L | 2,267 | |
| Haug H C | 22,116 | |
| Haughian M P | 20,925 | 576 |
| Hauser A | 306 | |
| Hauzer E | 18,725 | |
| Havercroft H M | 11,928 | |
| Haw C | 12,550 | |
| Hawkes R B | 36,101 | |
| Hawkes V L | 17,626 | |
| Hawkey K | 7,679 | 427 |
| Hawkins W L | 19,194 | |
| Hawley D | 5,662 | |
| Haworth S M | 13,463 | |
| Hawthorne L | 7,693 | |
| Hay D | 11,722 | |
| Hayden C M | 10,686 | |
| Hayes L G | 18,560 | |
| Hayes M | 30,239 | |
| Hayes R | 7,590 | 41 |
| Haymond R T | 32,056 | |
| Haynes P | 17,191 | |
| Haynes W A | 27,318 | 207 |
| Hayre L | 15,656 | |
| Hays D G | 2,445 | 69 |
| Hayton I C | 156 | |
| Hayward C L | 12,790 | 217 |
| Hayward D F | 20,999 | 55 |
| Hayward S | 20,032 | |
| Head E | 28,528 | |
| Healy M K | 18,595 | |
| Heath D | 1,054 | |
| Heather J A | 3,257 | |
| Heatley D | 4,095 | |
| Heaven M D | 55 | |
| Heavenor D | 30,844 | 1,488 |
| Heckenkamp E | 3,924 | |
| Hecker R | 19,762 | |
| Hedges T J | 17,673 | |
| Hehn C A | 18,255 | |
| Hehn K | 1,552 | |
| Hehn T J | 6,229 | |
| Hehr M L | 16,628 | |
| Heibein N J | 9,968 | 254 |
| Heidel D | 27,866 | |
| Heidolf L | 18,354 | |
| Heim D | 19,128 | |
| Heinonen U M | 20,429 | |
| Heinricks L L | 23,821 | |
| Heinricks M A | 22,560 | |
| Helfrich E | 39,773 | 5,639 |
| Hemeon D | 974 | |
| Hemmelgarn L M | 22,109 | |
| Hemming M W | 21,071 | 16 |
| Hemphill W | 19,108 | 899 |
| Hemstreet L E | 8,605 | |
| Henderson A | 24,041 | |
| Henderson B D | 19,867 | |
| Henderson C | 7,684 | |
| Henderson C | 1,588 | |
| Henderson C B Dr | 77,931 | 5,212 |
| Henderson C J | 31,074 | 1,252 |
| Henderson J P | 16,408 | 97 |
| Henderson P | 20,296 | 10 |
| Henderson P L | 14,563 | |
| Henderson R | 10,456 | 174 |
| Henderson S | 1,057 | |
| Henderson S J | 20,520 | |
| Henderson T G | 12,578 | 1,291 |
| Hendren M F | 15,952 | 1,274 |
| Hendricks E L | 5,481 | |
| Hendrickson G M | 5,943 | |
| Hendrickson G W | 22,087 | |
| Hendrickson S E | 20,531 | |
| Hendriks B | 19,003 | |
| Hendry D A | 20,686 | |
| Hendy C S | 33,347 | 52 |
| Hengel C A | 30,929 | |
| Henley V M | 21,770 | 10 |
| Hennessy D D | 28,353 | |
| Hennig R | 18,595 | |
| Henry C A | 28,692 | |
| Henry C W | 20,908 | 28 |
| Henry D | 18,595 | |
| Henry E | 15,675 | 1,524 |
| Henry J | 7,152 | |
| Henry J A | 30,302 | |
| Henshaw B | 8,868 | 91 |
| Henshaw J M | 18,551 | |
| Henson P | 20,025 | |
| Hepburn K A | 29,300 | 95 |
| Hepting S | 20,413 | |
| Hepworth N | 18,595 | |
| Herbert H | 19,142 | 72 |
| Herbert J D | 48,905 | 3,222 |
| Herchak R H | 40,285 | 5,298 |
| Herd S L | 71 | |
| Herdman J | 75,197 | 31 |
| Herman J C | 26,517 | |
| Herman K D | 29,829 | |
| Herman M R | 22,155 | |
| Herman V M | 31,400 | |
| Hermon E E | 482 | |
| Heron C | 5,397 | |
| Heron S | 22,088 | |
| Herring S A | 13,801 | 1,114 |
| Herrington M | 18,595 | |
| Herriot W D | 34,941 | 3,873 |
| Herrod B E | 21,078 | |
| Herron M | 33,923 | 222 |
| Hersom A H | 45,526 | 2,935 |
| Hestermann G A | 17,822 | |
| Hetu R E | 9,787 | |
| Hewer J E | 522 | |
| Hewitt M L B | 10,645 | 499 |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Hewko P J | 18,736 | |
| Hews L E | 18,595 | |
| Hewson D A | 15,010 | |
| Hewson D M | 15,306 | |
| Hewson S R | 22,828 | |
| Hick E D | 5,428 | 317 |
| Hicks R D | 27,822 | 3,519 |
| Hicks R E | 6,637 | |
| Hie R | 16,852 | |
| Hiebert J | 21,322 | |
| Hiebert J L | 3,723 | 2,015 |
| Hietanen A | 2,947 | |
| Higenbottam D M | 35,228 | 6,196 |
| Higenbottam J A | 51,178 | 590 |
| Higgins C M | 28,507 | 211 |
| Higgins J F | 35,259 | 2,953 |
| Higgs E L | 31,634 | |
| Higgs G | 31,871 | |
| Higgs M M | 31,338 | |
| Hightower J | 15,216 | |
| Hiland P A | 28,664 | 129 |
| Hilborn W J | 3,179 | |
| Hildebrand E E | 20,024 | |
| Hildebrand G | 13,025 | 1,326 |
| Hildebrand J D | 20,448 | 7 |
| Hildebrandt H | 18,832 | |
| Hildebrandt J E | 21,267 | |
| Hiles C | 18,010 | |
| Hiley D E | 19,860 | |
| Hill B | 3,692 | |
| Hill B E | 18,595 | 242 |
| Hill D | 17,914 | |
| Hill D A | 1,274 | |
| Hill K | 732 | |
| Hill K A | 31,071 | |
| Hill K M | 4,823 | |
| Hill L A | 29,823 | |
| Hill M E | 12,091 | 63 |
| Hill M G | 11,074 | 1,036 |
| Hill S | 15,689 | |
| Hill S E | 16,181 | |
| Hilland L M | 7,859 | |
| Hille H O | 4,504 | |
| Hilliard E B | 2,018 | 12 |
| Hilliard R | 5,843 | |
| Hillis S M | 1,332 | |
| Hills B G | 36,253 | 1,241 |
| Hills D L | 10,995 | 15 |
| Hills M | 19,130 | |
| Hilton E L | 541 | |
| Hind G | 15,661 | |
| Hindley A A | 49,461 | 1,513 |
| Hinds S A | 20,354 | |
| Hines B | 9,296 | |
| Hintay M | 9,139 | |
| Hinton M J | 5,625 | |
| Hirnschall J | 15,809 | 66 |
| Hislop J M | 25,719 | |
| Hislop M W | 55,896 | 1,696 |
| Hjort-Olsen I F | 33,795 | |
| Hlavach S | 4,486 | |
| Hlina S | 16,574 | 27 |
| Hnitecky Z A | 7,783 | |
| Ho A H | 32,657 | |
| Ho C | 17,295 | |
| Ho H B C | 61,592 | 25 |
| Ho M | 3,306 | |
| Ho P P | 16,598 | |
| Ho P T | 23,014 | |
| Ho S | 19,128 | |
| Ho S | 1,734 | |
| Ho W K | 28,581 | |
| Hoagland M | 769 | |
| Hoberg A E | 30,302 | 2,046 |
| Hoch S D C | 4,392 | 141 |
| Hocker P | 14,855 | 707 |
| Hockin M E | 12,890 | |
| Hodge S P | 30,768 | |
| Hodgson J G | 22,491 | 7 |
| Hodgson S A | 8,568 | 174 |
| Hodson D | 372 | |
| Hodson I E | 17,126 | 248 |
| Hofer E R | 4,285 | |
| Hoffman G L | 9,763 | 885 |
| Hoffman L | 32,748 | 8,357 |
| Hofmann K | 280 | |
| Hofseth E J | 31,139 | 2,235 |
| Hogan M T | 29,611 | |
| Hogan S M | 17,372 | |
| Hogg C F | 6,723 | 66 |
| Hogg E R | 32,400 | 46 |
| Hogg L L | 31,937 | 1,100 |
| Hogg M | 12,379 | 1,667 |
| Hohn C A | | 785 |
| Holden P J | 26,224 | 2,838 |
| Holder R M | 30,282 | |
| Holdsworth E H | 11,034 | |

| | Salary $ | Travel $ |
|---|---|---|
| Holdsworth M M | 18,595 | |
| Holland G A | 31,404 | 886 |
| Holland J E | 14,947 | |
| Holland R D | 28,692 | |
| Hollander M J | 49,560 | 3,971 |
| Hollett V J | 18,281 | |
| Holley D M | 18,596 | |
| Hollingworth R B | 30,625 | 763 |
| Hollis E | 30,575 | |
| Holly W J | 9,312 | 258 |
| Holmberg D E | 20,934 | 250 |
| Holmes G | 16,338 | |
| Holmes G P | 31,850 | |
| Holmes M | 32,360 | |
| Holmes M A | 34,663 | |
| Holmes M K | 6,706 | |
| Holmes P R | 27,203 | 551 |
| Holmstrom S P | 20,932 | |
| Holowinko B G | 10,750 | |
| Holt A | 261 | |
| Holt D | 532 | |
| Holt W H C | 78,310 | 2,306 |
| Homstel D F | 18,595 | |
| Hong J V | 17,502 | |
| Hood A P | 594 | |
| Hood S D | 18,409 | |
| Hooey H A | 23,724 | |
| Hooge M | 13,440 | |
| Hooper B P | 16,001 | 154 |
| Hoops T | 4,688 | |
| Hoover G | 3,386 | |
| Hoover M E | 34,578 | 3,223 |
| Hope S | 18,927 | 73 |
| Hopewell J | 38,285 | 432 |
| Hopkins E | 18,632 | 7 |
| Hopkins L M | 18,521 | |
| Hopkins-Raynor M | 12,792 | 130 |
| Hopton J | 21,186 | 32 |
| Horbas D L | 19,737 | |
| Hordyk J | 17,081 | |
| Horler D E | 19,390 | |
| Horler H J | 18,904 | |
| Horncastle J R | 34,951 | 3,630 |
| Horne J A | 30,025 | |
| Horne J A | 18,578 | |
| Horne J M | 32,086 | 1,281 |
| Horsman A | 26,038 | |
| Horsman J A | 15,116 | |
| Hortobagi E | 21,096 | |
| Horton M A | 20,520 | |
| Horton O T | 31,937 | 624 |
| Horvath D P | 24,913 | 1,132 |
| Horvath J | 23,014 | |
| Horvath M M | 7,437 | |
| Horvath M R | 31,353 | |
| Horvath S M | 41,624 | 153 |
| Horvey J G | 20,680 | 312 |
| Hosanee S | 35,085 | |
| Hosein B M | 36,321 | 339 |
| Hoskyn S A | 20,178 | 893 |
| Hoswell A | 35,288 | |
| Hothi J | 20,250 | 732 |
| Hotton K | 10,895 | 43 |
| Houde D | 22,396 | |
| Houston A | 20,702 | |
| Houston D L P | 34,073 | 1,071 |
| Howard B M | 8,436 | |
| Howard M A | 660 | |
| Howe E J | 25,864 | |
| Howe M T | 38,154 | |
| Howe S J | 17,845 | 104 |
| Howe T M | 22,708 | |
| Howell M | 19,128 | |
| Howorth G | 540 | |
| Howse J M | 19,352 | |
| Hoye A J | 9,201 | 999 |
| Hrabok R | 30,175 | 25 |
| Hryciuk D M | 7,605 | 6 |
| Hsu D H | 25,228 | 2,473 |
| Hu D M | 5,728 | |
| Hu F B | 6,678 | |
| Huber A M | 25,144 | |
| Hucul N J | 638 | |
| Huddleston F D | 34,401 | |
| Hudson C A | 21,710 | |
| Hudson L J | 5,828 | 49 |
| Hudson M C | 29,578 | |
| Hudson N W | 32,774 | |
| Hudson S J | 18,595 | |
| Hudson T R | 30,841 | |
| Hues B M | 11,664 | |
| Hues S E | 23,411 | |
| Huesing J E | 27,276 | 1,122 |
| Huff J M | 6,962 | |
| Huff L L | 34,419 | 1,477 |
| Huffey B M | 18,360 | |
| Huffman M B | 23,306 | |

| | Salary $ | Travel $ |
|---|---|---|
| Hufnagel G A | 34,167 | 35 |
| Hughes A M G | 1,775 | |
| Hughes C D | 6,734 | |
| Hughes D I | 15,719 | 1,480 |
| Hughes E H | 26,123 | 637 |
| Hughes F M | 12,343 | |
| Hughes J | 21,630 | |
| Hughes J L | 12,647 | |
| Hughes K E | 23,801 | |
| Hughes L M | 21,776 | 462 |
| Hughes L W | 29,374 | |
| Hughes R F | 20,537 | |
| Hughes S G | 19,128 | 131 |
| Hughes S M | 31,071 | |
| Hui K S | 30,810 | |
| Hui R Y-P | 20,779 | 57 |
| Hull F M | 17,356 | |
| Hulse J | 31,501 | 8 |
| Humayun A H | 28,257 | |
| Humeny J | 50 | |
| Humphrey D J | 6,727 | |
| Humphrey J | 873 | |
| Humphreys S | 18,595 | |
| Humphries L A | 11,284 | 792 |
| Humphries T | 20,305 | |
| Hundal R K | 18,504 | |
| Huning D G | 1,512 | 513 |
| Hunt J W | 24,572 | |
| Hunt L M | 1,138 | 53 |
| Hunt R M | 34,859 | |
| Hunt W | 11,561 | 347 |
| Hunter A | 18,285 | |
| Hunter C E | 35,195 | |
| Hunter D P | 30,222 | |
| Hunter J E | 19,130 | 15 |
| Hunter S | 18,595 | |
| Hunter-Oglow S M | 41,278 | 2,406 |
| Huntington R | 23,051 | |
| Hunyadi A A | 18,595 | |
| Hur C L | 7,252 | 621 |
| Hurley M | 38,307 | 1,019 |
| Hurst D Y M | 3,963 | |
| Hurst J | 3,798 | |
| Hurst L | 18,395 | |
| Hurst R A | 26,492 | 294 |
| Hurtubise S A | 20,990 | |
| Hurtubise Y D | 20,696 | |
| Husain Z R | 30,302 | |
| Husch S D | 27,203 | 733 |
| Hustad E | 1,900 | |
| Hustwick B G | 21,415 | |
| Hutcheson D A | 28,748 | 1,576 |
| Hutchings D S | 29,227 | |
| Hutchins A S | 7,429 | 684 |
| Hutchinson A R | 77,127 | 8,127 |
| Hutchinson L B | 3,091 | 111 |
| Hutchinson M V | 33,941 | |
| Hutchinson O | 8,093 | |
| Hutchison C | 18,130 | |
| Hutton J A | 34,500 | 3,472 |
| Huumo E J | 8,385 | |
| Hvizdos J L | 14,891 | 503 |
| Hyland T | 26,371 | 194 |
| Hyslop D | 30,302 | 2,339 |
| Hyslop W L | 8,457 | |
| Ibbitson C L M | 30,840 | |
| Ibbitson D | 35,845 | |
| Ibraheem M | 34,066 | |
| Ibraheem S M | 33,439 | |
| Idler P J | 1,976 | |
| Ilchuk T | 17,419 | 23 |
| Ilderton L | 20,901 | |
| Ilett B M | 18,595 | 100 |
| Ilhareguy B | 8,991 | |
| Illingworth J M | 18,409 | |
| Imola A | 20,580 | |
| Impey B J | 15,272 | 905 |
| Ing J | 16,663 | |
| Ingimundson J J | 21,271 | |
| Inglis W J | 18,595 | |
| Ingram C | 11,681 | |
| Injates S I | 30,412 | |
| Inkster D W | 21,215 | 138 |
| Inkster G F | 21,326 | |
| Inkster W F | 19,130 | |
| Innes B M | 1,346 | |
| Innes D M | 9,017 | 43 |
| Innes J H | 28,520 | 1,223 |
| Innes L B | 17,306 | |
| Innes S B | 18,726 | 23 |
| Innis H A | 25,532 | 36 |
| Ip A Y Y | 31,980 | 9 |
| Ip B | 21,708 | |
| Ip C C | 434 | |
| Ip S W C | 35,155 | |
| Ironmonger B L | 18,595 | |
| Irvine E | 8,709 | |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Irvine W | 19,128 | 123 |
| Irwin M A | 14,923 | 26 |
| Irwin P A | 35,218 | 120 |
| Irwin P M | 28,252 | 2,849 |
| Isaac-Renton J L | 79,824 | 937 |
| Isabelle M P | 34,951 | 3,495 |
| Isdahl C A | 21,248 | 474 |
| Iserhoff F | 33,053 | 607 |
| Ishikawa D R | 19,802 | |
| Ishikawa H | 22,144 | |
| Isles E J | 17,626 | |
| Isley C S | 19,715 | |
| Israelson M | 22,300 | |
| Isseljee I | 33,130 | |
| Iverson S L | 19,128 | |
| Izumi I | 16,466 | |
| Jabs L M | 14,643 | |
| Jackie G B | 22,847 | |
| Jackman Y Y | 23,014 | |
| Jackson D | 18,630 | |
| Jackson D C | 28,256 | |
| Jackson J K | 27,144 | |
| Jackson K J | 1,324 | |
| Jackson L | 17,673 | |
| Jackson M A | 21,735 | |
| Jackson P E | 27,753 | 2,965 |
| Jackson R S | 31,347 | 8 |
| Jackson S M | 2,419 | |
| Jacobs L A | 30,711 | |
| Jacobsen C | 9,413 | |
| Jacobson E | 10,458 | |
| Jacobson L E | 13,136 | |
| Jacques E | 22,155 | 54 |
| Jacques J A | 13,675 | |
| Jaeck L J | 10,667 | |
| Jaeckel R | 525 | |
| Jaenen C M | 18,560 | |
| Jajic A M | 11,484 | |
| Jakobsen M D | 29,581 | 539 |
| Jakobsson G A M | 19,060 | |
| Jalbert L G | 9,234 | |
| Jamal K | 59,574 | 352 |
| James B | 8,248 | 22 |
| James B A | 34,142 | |
| James J L | 35,822 | |
| James L H | 17,983 | |
| James P S | 17,814 | |
| James R A | 20,024 | |
| James T P | 17,507 | |
| Jamieson A | 21,670 | 4,189 |
| Jamieson C G | 27,621 | 2,958 |
| Jamieson C P | 9,303 | |
| Jamison B M | 18,595 | |
| Janeway P M | 35,077 | 1,420 |
| Jang C | 33,217 | 4,510 |
| Janik M G | 23,101 | |
| Janke L M | 18,394 | |
| Janson E S | 11,299 | 131 |
| Jantzi S | 186 | |
| Janzen S E | 31,404 | 1,143 |
| Jaques S M | 12,289 | |
| Jardany J | 5,065 | 299 |
| Jarrett P F | 4,308 | |
| Jarrett R A | 18,097 | |
| Jarvis D L | 33,147 | 1,154 |
| Jarvis J L | 27,534 | 789 |
| Jarvis M A | 20,764 | 55 |
| Jarvis T R | 31,413 | |
| Jaworski L | 21,045 | |
| Jeffers R L | 34,419 | 1,978 |
| Jefferson B | 6,777 | |
| Jeffery J | 1,281 | |
| Jeffrey A | 19,128 | |
| Jeglum R A | 21,862 | |
| Jelic R C | 646 | |
| Jenkins G | 19,128 | |
| Jenkins S M | 6,065 | |
| Jenkins T R | 16,155 | 16 |
| Jenks A A | 18,597 | |
| Jennings C | 20,438 | 15 |
| Jensen B J | 9,726 | |
| Jensen D | 17,372 | |
| Jensen H I | 4,020 | 155 |
| Jensen J A | 66 | |
| Jensen K K | 29,570 | 62 |
| Jensen T S | 1,247 | 124 |
| Jensen V M | 6,785 | 51 |
| Jeselon M | 11,634 | |
| Jessome L M | 30,758 | 81 |
| Jessop J | 13,670 | |
| Jessup F T | 39,104 | 7,276 |
| Jeter-Krasnikoff M | 1,763 | |
| Jewell G A | 18,217 | |
| Jewitt P | 19,128 | 7 |
| Jimenez F C | 366 | |
| Jobb M E | 3,144 | |
| Jobson E D | 19,887 | |
| Johal S K | 7,978 | |
| Johannesson G | 9,386 | |
| Johansen C A | 21,280 | |
| Johanson S | 10,855 | |
| Johansson D A | 30,190 | |
| Johima A M | 9,650 | |
| John A H | 33,054 | |
| John L | 31,226 | |
| Johnson A | 16,971 | |
| Johnson A H | 36,521 | 185 |
| Johnson A P | 22,448 | |
| Johnson C A | 19,204 | |
| Johnson C B | 33,941 | 3,308 |
| Johnson D A J | 18,813 | |
| Johnson F | 18,132 | |
| Johnson G M | 18,462 | |
| Johnson J | 28,194 | 1,225 |
| Johnson J | 6,257 | |
| Johnson J A | 16,475 | |
| Johnson J H | 27,821 | 41 |
| Johnson J J | 21,995 | |
| Johnson K A | 684 | |
| Johnson K E | 683 | |
| Johnson L C | 11,460 | |
| Johnson L M T | 18,223 | |
| Johnson L R M | 34,134 | 1,342 |
| Johnson M | 1,210 | |
| Johnson M | 18,593 | |
| Johnson M A | 21,062 | |
| Johnson M C | 8,928 | 969 |
| Johnson P A | 3,524 | |
| Johnson P M | 20,932 | |
| Johnson S | 32,913 | |
| Johnson S A | 44,659 | 53 |
| Johnson S L | 16,049 | |
| Johnson S P | 6,140 | |
| Johnson T M | 5,314 | |
| Johnson V L | 17,678 | 481 |
| Johnson V L | 19,604 | |
| Johnston A M | 5,962 | |
| Johnston B K | 9,051 | |
| Johnston C | 19,623 | |
| Johnston C M | 2,306 | |
| Johnston D G | 30,283 | |
| Johnston D R | 26,903 | 2,333 |
| Johnston M H | 20,024 | 220 |
| Johnston O | 11,857 | |
| Johnston P M | 8,722 | |
| Johnston R W | 21,418 | 190 |
| Johnstone B E | 18,207 | |
| Johnstone C J | 30,135 | |
| Johnstone F W | 35,954 | |
| Johnstone S A | 19,196 | |
| Johnstone T Dr | 76,522 | 4,225 |
| Jolicoeur C J | 18,595 | |
| Jollimore M | 24,129 | |
| Jolly L | 19,532 | |
| Jollymore L | 16,282 | |
| Jollymore S L | 10,720 | |
| Jonas L A | 20,538 | |
| Jonas R G H | 22,025 | 8 |
| Jonas W E | 32,985 | |
| Jonasson S R | 11,959 | 1,587 |
| Jondahl J R | 30,305 | 706 |
| Jones B | 18,612 | |
| Jones B A | 28,236 | 1,993 |
| Jones C | 18,285 | |
| Jones C | 6,533 | |
| Jones C J C | 32,457 | 755 |
| Jones D M | 18,595 | |
| Jones E J | 12,368 | 360 |
| Jones H D | 61,615 | 368 |
| Jones J | 17,445 | 35 |
| Jones J R | 31,448 | |
| Jones K A | 9,749 | 1,029 |
| Jones L | 796 | |
| Jones L H | 18,807 | |
| Jones M | 37,421 | 20 |
| Jones M A | 30,909 | |
| Jones M D | 4,236 | |
| Jones M D | 29,679 | |
| Jones N K | 20,932 | |
| Jones P L | 7,380 | |
| Jones P M | 19,110 | |
| Jones R R | 21,406 | |
| Jones S A | 35,265 | 481 |
| Jones S F | 18,445 | |
| Jones S J | 30,302 | 427 |
| Jones S L | 16,307 | |
| Jones T D | 31,561 | |
| Jones V C | 22,086 | |
| Jones W R | 31,093 | 9 |
| Jones Z | 15,404 | |
| Jongerhuis L P | 17,535 | |
| Jongs H H | 20,928 | 12 |
| Jopling D H | 18,341 | |
| Jordan H R | 20,650 | |
| Jordan T A | 30,077 | |
| Jorgensen R | 16,805 | 381 |
| Jorgenson W S | 19,481 | |
| Joseph D | 26,374 | |
| Joseph E | 30,997 | |
| Joseph J | 26,780 | |
| Joseph S | 4,266 | 277 |
| Joss D L | 17,100 | |
| Journeay L | 18,550 | |
| Jovellano Y | 376 | |
| Joyal L | 21,342 | |
| Joyner K W | 32,109 | |
| Juatco E V | 18,148 | |
| Juba K | 24,936 | |
| Judd J K | 27,823 | 178 |
| Judd L | 21,860 | |
| Judson S J | 19,151 | |
| Juergensen I | 12,203 | |
| Julien D M | 9,273 | |
| Julmi S | 19,128 | |
| Jungen C A | 10,668 | |
| Justice M L | 16,307 | |
| Justice S M | 10,414 | |
| Kain F B | 15,001 | 733 |
| Kalesnikoff C | 2,087 | |
| Kaliciak H A | 29,936 | |
| Kalinovich N L | 33,935 | 2,879 |
| Kallenberger J W | 36,053 | 19 |
| Kalloch S V | 32,400 | 398 |
| Kaltenbach R | 22,142 | |
| Kam L | 30,642 | |
| Kam W C J | 30,895 | |
| Kamburoff T | 64,326 | |
| Kaminski D A | 5,502 | 31 |
| Kamm M | 21,249 | |
| Kampa L A | 3,153 | 80 |
| Kamphaus M H | 3,376 | |
| Kamstra A E | 30,563 | |
| Kamstra H | 28,692 | 136 |
| Kanashiro S | 10,491 | 270 |
| Kane P J | 21,430 | 49 |
| Kane P W | 40,023 | |
| Kane S | 35,067 | 1,234 |
| Kanevsky J M | 34,120 | 168 |
| Kannaspuro P A | 21,866 | |
| Kanneberg M A | 18,577 | |
| Kao J | 1,383 | |
| Karlsson B | 34,419 | 327 |
| Karlstrom E N | 17,126 | |
| Karmali K H | 8,875 | 1,733 |
| Karpins D L | 18,327 | |
| Karroll J M | 8,643 | 193 |
| Karu L | 20,303 | 34 |
| Kasdagelis S | 14,953 | |
| Kasperski E | 6,817 | |
| Kassay V | 11,896 | |
| Kat W | 15,266 | |
| Katagi R | 40,335 | 3,388 |
| Katayama M | 30,209 | |
| Katnich C | 5,354 | |
| Kattner M | 233 | |
| Katz-Ellam C | 4,908 | |
| Kaufman E M | 19,560 | |
| Kaufmann A | 25,268 | |
| Kaulback K | 22,272 | 501 |
| Kavanagh M M | 12,753 | 210 |
| Kawahara V | 20,615 | |
| Kawamoto N | 10,743 | |
| Kay C L | 20,635 | |
| Kay P L | 18,907 | |
| Kean P | 19,163 | |
| Keays D J | 15,612 | 116 |
| Keays J E | 1,470 | |
| Keefe L A | 26,937 | 84 |
| Keeler L O Z | 8,919 | |
| Keenan A J | 31,937 | 772 |
| Keil C I | 23,184 | 363 |
| Keil L M | 26,915 | |
| Keiller C I | 684 | |
| Keith L R | 18,875 | |
| Kell M F | 21,270 | |
| Kellett P | 18,458 | |
| Kelley E B | 38,263 | 412 |
| Kelley J L | 38,855 | 82 |
| Kelln E N | 33,923 | 2,136 |
| Kellond H G | 20,932 | |
| Kelly B | 18,692 | 138 |
| Kelly D M | 17,601 | 22 |
| Kelly J A | 4,580 | |
| Kelly L | 18,595 | |
| Kelly P M | 27,465 | |
| Kelly R M | 15,334 | |
| Kelly S D | 27,438 | 1,581 |
| Kelsey S | 5,559 | |
| Kemeny B L | 18,741 | 135 |
| Kempf E N | 20,425 | |
| Kempster W D | 21,444 | |

## MINISTRY OF HEALTH—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Kendal J A | 18,936 | |
| Kendall E | 13,009 | |
| Kendall M E | 30,302 | 1,449 |
| Kendz D J | 18,632 | |
| Kenkel J R | 20,593 | 7 |
| Kennard C W | 16,761 | 225 |
| Kennedy D H | 11,124 | 227 |
| Kennedy J L | 30,395 | |
| Kennedy K L | 9,758 | 1,517 |
| Kennedy L L | 19,128 | |
| Kennedy P B | 17,786 | |
| Kennedy R | 22,098 | |
| Kennedy V | 19,096 | |
| Kennedy Y A | 9,688 | 273 |
| Kennelly E | 6,722 | |
| Kenneth A | 19,265 | |
| Kenney D | 17,062 | |
| Kenning S G P | 75,197 | 843 |
| Kenny S R | 58,488 | 5,188 |
| Kent C | 17,034 | |
| Kent W R | 518 | |
| Kenward A G | 18,578 | |
| Kenyon S G | 33,927 | |
| Kernested W F | 20,890 | |
| Kerr A | 2,220 | 299 |
| Kerr A B | 21,221 | |
| Kerr A S | 52,437 | 1,748 |
| Kerr D | 215 | |
| Kerr J | 2,845 | 12 |
| Kerr P J | 42,338 | 3,834 |
| Kerr S A | 20,932 | |
| Kerr S L | 2,301 | |
| Kerslake D J | 16,660 | |
| Kervin S | 18,004 | 57 |
| Keski-Hynnila E E | 19,982 | |
| Ketelsen M J | 20,401 | 41 |
| Ketola B M | 19,023 | |
| Kettyls G D M | 84,213 | 1,504 |
| Keyes M | 6,700 | |
| Khan A | 13,986 | 86 |
| Khan D M | 31,679 | |
| Khan H | 21,642 | |
| Khan M K | 42,672 | 530 |
| Khanna B R | 29,028 | |
| Khoo E C | 30,463 | |
| Khoo P T | 19,158 | |
| Khouth J A | 861 | |
| Khoyratty J S | 20,804 | |
| Khoyratty J V | 32,612 | |
| Kidd B E | 8,048 | |
| Kierans W J | 33,825 | |
| Kiez J A | 25,847 | 961 |
| Kightly B A | 13,412 | |
| Kilby T A | 55,674 | 1,769 |
| Kilduff S J | 9,578 | |
| Kilgour K E | 19,128 | |
| Kim H S | 19,468 | |
| Kim S | 1,103 | |
| Kim T Y | 20,798 | |
| Kimberley-Kemper L | 25,077 | |
| Kinakin M | 12,984 | 412 |
| Kineshanko L D | 19,128 | |
| King C | 20,024 | |
| King G A | 23,218 | |
| King G L | 32,377 | 2,243 |
| King M E | 7,014 | |
| King M I | 19,128 | |
| King M V E | 10,013 | 44 |
| King R A | 27,294 | |
| Kingston R C N | 13,935 | 1,411 |
| Kingswood M | 31,664 | |
| Kinley L | 278 | |
| Kinnee E M | 26,419 | 1,328 |
| Kinney L | 20,199 | |
| Kintoff C | 17,655 | |
| Kirby A G | 21,277 | 94 |
| Kirby D L | 18,774 | |
| Kirby I | 18,888 | 340 |
| Kirby J A | 17,817 | |
| Kirby L C | 14,062 | |
| Kirk A E | 28,805 | |
| Kirk C D | 35,254 | |
| Kirk C R | 8,847 | 289 |
| Kirk L | 10,288 | 113 |
| Kirk L | 1,748 | |
| Kirk R C | 11,815 | |
| Kirk S A | 4,437 | 292 |
| Kirkaldy A P | 4,393 | |
| Kirkpatrick D | 18,260 | |
| Kirkpatrick J | 30,648 | 353 |
| Kirmmse P R | 18,708 | 557 |
| Kisch R L | 16,087 | |
| Kiselbach J E M | 20,179 | |
| Kiselycia C | 30,348 | |
| Kiss Z T | 3,207 | |
| Kissinger A | 1,632 | |
| Kitagawa R | 1,203 | 54 |
| Kitteringham C D | 28,692 | 308 |
| Kitzman D L | 23,180 | 1,079 |
| Kjolberg G L | 23,654 | 211 |
| Klaassen J M | 16,367 | 118 |
| Klaholz J A | 29,717 | |
| Klassen E | 3,395 | 330 |
| Klassen E H M | 3,559 | |
| Klassen G | 7,455 | |
| Klassen K | 20,483 | |
| Klassen L | 20,425 | |
| Klassen N G | 17,982 | |
| Klat L | 17,885 | |
| Klee W R | 2,915 | |
| Klein C | 30,258 | 32 |
| Klein C L | 10,105 | |
| Kline C M | 38,984 | 4,539 |
| Kling M A | 13,665 | 64 |
| Klinger H | 20,298 | |
| Klingle L J | 19,282 | |
| Klingner M W | 6,285 | |
| Klingspohn D M | 8,419 | 174 |
| Klock B C | 19,142 | |
| Klodie L | 18,426 | |
| Klokeid G W | 29,358 | 5,470 |
| Klonteig G E | 9,599 | 333 |
| Klotz B | 3,519 | |
| Klowak L | 3,786 | |
| Klughammer R E M | 27,955 | 1,453 |
| Klypak G A | 37,649 | 6,989 |
| Kmiec K M | 18,565 | |
| Knapik M M L | 29,735 | 35 |
| Knauf C | 29,838 | 3,379 |
| Knight A J | 15,461 | |
| Knight C | 27,538 | |
| Knight D M | 18,147 | |
| Knight E J | 2,134 | 629 |
| Knopp L L | 22,240 | 250 |
| Knopp M V | 30,103 | |
| Knotts C J | 2,185 | |
| Knowles L J | 1,238 | |
| Knowles N L | 20,546 | |
| Knox J R | 27,203 | 1,145 |
| Knox R L | 5,381 | 29 |
| Knudson C A | 15,419 | 23 |
| Knudson G A | 5,305 | |
| Knudson G K | 17,331 | |
| Knuth A | 8,852 | |
| Ko M S K | 8,754 | |
| Ko V R | 21,715 | |
| Ko Y C | 972 | |
| Kobarynka M | 22,003 | |
| Koberstein W D | 27,203 | |
| Koch A M | 35,077 | |
| Koch L | 29,180 | |
| Kochanowski A | 36,852 | |
| Koemsted A | 19,517 | |
| Koenig D | 19,128 | |
| Koeppen W M | 8,414 | 27 |
| Koffski M J | 2,330 | 88 |
| Kohlen C | 32,368 | 2,263 |
| Kolenaty S | 26,343 | |
| Kollman R E | 18,621 | |
| Kolodiazny P | 33,387 | |
| Kolodinski E | 33,147 | 707 |
| Kolodziejak M | 666 | |
| Konasewich H C | 40,830 | 315 |
| Konkin J | 1,394 | 208 |
| Konrad B K | 9,531 | 151 |
| Kopp N A | 28,777 | |
| Kops A E | 13,391 | |
| Kornder K L | 3,073 | |
| Kornder L D | 78,297 | 7,662 |
| Kornet D | 522 | |
| Korua V M | 1,249 | |
| Kos G | 26,416 | |
| Kosior E O | 35,435 | 52 |
| Koski A V | 28,915 | |
| Kosof P L | 26,184 | |
| Kosteriva D L | 19,040 | |
| Kostic M M | 13,908 | |
| Kostiha G F J | 1,543 | |
| Kou J | 21,282 | |
| Kouridis J | 21,806 | |
| Kovach L M | 4,149 | |
| Kovacs H I | 33,147 | 5,253 |
| Kovesdi C | 17,094 | |
| Kowalenko L E | 15,090 | 8 |
| Kowalski L | 28,133 | |
| Kowalski M | 13,365 | |
| Kozak L R | 605 | |
| Kozlik R | 4,827 | |
| Kozoris A | 17,545 | |
| Kramer G D | 37,847 | 1,538 |
| Kramer T J | 17,448 | |
| Kraminsky R | 20,922 | |
| Krampitz B | 3,036 | |
| Krane H J | 19,128 | 776 |
| Kraus I E | 9,746 | |
| Krause V M | 18,068 | |
| Kravetz O N | 19,128 | |
| Krawciw S G | 9,466 | 163 |
| Krebs M D | 38,037 | 871 |
| Krefting J E | 13,730 | |
| Krein W L | 9,057 | 46 |
| Krieger S M | 28,772 | 851 |
| Krishna R | 25,414 | |
| Kristalovich L | 8,169 | 124 |
| Kristiansen H L | 4,417 | |
| Kriwokon H G | 13,810 | 50 |
| Kroeker H | 43,369 | 819 |
| Krog B W | 19,128 | |
| Kroon D M | 9,381 | 29 |
| Krueger C A | 17,824 | |
| Kucan K | 17,794 | |
| Kucey J M | 21,753 | |
| Kuepper I L | 33,935 | 278 |
| Kuhl P F J | 19,866 | 6 |
| Kuiper J A | 20,876 | |
| Kuiper M J | 17,570 | |
| Kukka P | 20,943 | |
| Kuluah B A | 14,627 | |
| Kumar S | 19,479 | |
| Kumka G W | 24,904 | 371 |
| Kump A | 17,821 | 7 |
| Kuntz J A | 17,372 | |
| Kuntz M A | 2,565 | |
| Kurbatoff G N | 2,918 | 449 |
| Kurtenbach V M | 2,030 | |
| Kurtz E | 21,341 | |
| Kurucz S A | 15,052 | |
| Kustaski C G | 13,677 | |
| Kuwada T | 26,684 | 910 |
| Kuzyk J L | 20,632 | |
| Kvile J P | 15,375 | 575 |
| Kwan R W Y | 31,284 | |
| Kwan W | 16,575 | |
| Kwasnicki B | 16,492 | |
| Kwast N | 22,363 | |
| Kwok S Y | 22,828 | |
| Kwong M Q | 27,016 | |
| Kyle J L | 51,061 | 4,664 |
| Kyler J H M | 33,147 | 1,482 |
| Kyvrikosaios G | 19,554 | |
| L'Abbe C | 10,412 | |
| La Rosa S | 14,830 | 282 |
| Laberge R M | 1,587 | |
| Laboucan J L | 18,792 | |
| Labree I C | 20,530 | |
| Lacey C A | 19,231 | |
| Lachance R | 33,941 | 1,113 |
| Lackman J E | 4,403 | 525 |
| Ladd T W | 32,597 | |
| Lafleur J L | 641 | |
| Lafond R M | 12,370 | 837 |
| Lagrandeur H | 2,191 | |
| Lai C L N | 21,347 | 7 |
| Lai D H F | 32,740 | |
| Lai J Y L | 18,503 | |
| Lajeunesse L L | 9,083 | |
| Lake G M | 35,329 | 822 |
| Lakey W A | 17,492 | |
| Lakhani A A | 11,731 | |
| Lal S | 19,138 | |
| Lali D K | 1,359 | |
| Lally P C | 27,475 | |
| Laluk R E | 21,467 | |
| Lam B | 19,395 | |
| Lam C D | 11,734 | |
| Lam J C | 20,024 | |
| Lam P K | 29,872 | |
| Lam P K K | 32,410 | |
| Lam W | 27,701 | |
| Lamb C C | 270 | |
| Lamb J M | 10,241 | |
| Lamb J M | 2,448 | |
| Lamb L K | 20,932 | 697 |
| Lamb R M | 18,325 | |
| Lamb S | 4,868 | |
| Lambert D G | 2,664 | |
| Lambert L A | 27,679 | 11 |
| Lambert L M | 19,128 | |
| Lambert R A | 20,520 | |
| Lambright D | 21,457 | 30 |
| Lammle D | 21,013 | |
| Lamothe C J | 31,125 | |
| Lamoureux J A | 229 | |
| Landis M L M | 22,153 | 840 |
| Landry D A | 9,247 | 131 |
| Lane H | 10,904 | |
| Lane M M B | 34,939 | |
| Lanes V M | 12,311 | |
| Lange E | 18,595 | |
| Lange L E | 21,670 | 1,003 |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Langford K G | 14,865 | |
| Langley D A | 42,402 | 372 |
| Langley R G | 23,095 | |
| Langran J P B | 44,535 | 71 |
| Langstaff A L | 11,068 | |
| Langton R | 20,529 | |
| Langton S A | 18,644 | 259 |
| Lank G M | 18,714 | |
| Lanki R | 39,284 | |
| Lansdell J P | 38,307 | 1,387 |
| Lansing S K | 20,700 | 572 |
| Lapadat J C | 2,256 | 45 |
| Lapierre B A | 10,291 | |
| Lapierre R | 18,859 | |
| Lapointe E B | 33,566 | |
| Larcombe A | 15,890 | |
| Larkin S P | 2,621 | |
| Larocque M A | 22,581 | |
| Larocque S H | 17,372 | |
| Larose I O | 19,128 | |
| Larrea M A | 28,678 | 1,321 |
| Larsen K M | 27,445 | |
| Larsen R B | 31,765 | |
| Larson A M | 30,834 | |
| Larson D O | 30,618 | |
| Lashe N J | 19,775 | |
| Lasota E A | 32,890 | 410 |
| Lasuta A-M | 10,095 | 13 |
| Lasuta J | 18,595 | |
| Latimer G M | 17,990 | |
| Latter L A | 30,285 | |
| Lau A | 18,792 | |
| Lau J T | 138 | |
| Lau J W | 30,056 | |
| Laubental M J | 29,574 | 82 |
| Lauener P A | 14,482 | |
| Laughlin D P | 18,593 | |
| Laureola C | 764 | |
| Laursen E G | 28,156 | |
| Laursen K A | 18,401 | |
| Lauzon B J | 15,078 | 256 |
| Laverdiere S | 14,405 | 307 |
| Lavery G | 18,286 | |
| Law A K S | 22,019 | |
| Law J C S | 30,626 | |
| Law K | 23,276 | |
| Law L H | 25,527 | |
| Law M K | 18,925 | |
| Law S M | 37,119 | 1,543 |
| Law S M | 31,351 | |
| Lawley K B | 23,454 | |
| Lawley P | 8,376 | |
| Lawlor L K | 24,135 | 1,429 |
| Lawrence D | 22,741 | |
| Lawrence E G | 44,568 | 2,291 |
| Lawrence K | 15,864 | |
| Lawrence L K | 6,504 | |
| Lawrence R R | 5,735 | |
| Lawrence R S | 30,024 | 1,484 |
| Lawrence W J | 40,893 | 3,134 |
| Lawrie J L | 1,154 | |
| Lawry R C | 601 | |
| Lawson J | 20,641 | |
| Lawson S J | 15,768 | |
| Lawton J P | 20,932 | |
| Laybourne G | 1,188 | |
| Lazarchuk V J | 19,128 | |
| Lazzari H | 6,781 | |
| Le-Blevec J A | 19,428 | |
| Leadley D | 18,595 | |
| Lean P M | 18,286 | |
| Lean T P | 36,613 | |
| Leangen L B | 2,270 | |
| Leavitt H | 4,505 | |
| Leblanc W | 6,140 | |
| Leblevec N L | 2,927 | |
| Leboulaire K | 17,990 | |
| Lebrun F M | 20,068 | 128 |
| Lebrun L J | 32,800 | |
| Lechner M | 26,475 | |
| Lecky E S | 661 | |
| Lecky K M | 19,128 | |
| Ledson C J | 18,743 | 146 |
| Leduc C M | 19,128 | |
| Leduc S | 3,662 | |
| Ledwidge M B | 48,429 | 128 |
| Lee A | 6,587 | |
| Lee A | 4,892 | |
| Lee A W K | 30,093 | |
| Lee C | 34,957 | 1,857 |
| Lee C | 6,527 | |
| Lee C W | 31,032 | |
| Lee D A | 19,520 | |
| Lee D K O | 18,947 | |
| Lee D M | 19,128 | |
| Lee D W H | 30,306 | |
| Lee E M | 33,927 | |
| Lee E S L | 30,818 | |
| Lee H E | 31,092 | 1,595 |
| Lee H K | 40,272 | |
| Lee I C | 17,177 | |
| Lee J | 61,615 | |
| Lee J F H | 30,149 | |
| Lee K H | 733 | |
| Lee L | 18,667 | |
| Lee L | 23,014 | |
| Lee L G | 24,184 | 3,328 |
| Lee L I | 1,099 | |
| Lee M | 29,692 | |
| Lee M | 19,531 | |
| Lee R | 25,365 | 22 |
| Lee R | 10,487 | |
| Lee S | 19,128 | |
| Lee S | 30,771 | |
| Lee S | 9,475 | |
| Lee S E M | 19,724 | |
| Lee S S | 18,595 | |
| Lee S S C | 1,305 | |
| Lee S T L | 30,274 | |
| Lee T Y | 138 | |
| Lee W | 8,923 | 158 |
| Lee W H | 19,128 | |
| Leech D N | 21,660 | 8,548 |
| Lees P | 14,196 | |
| Lees R | 21,388 | |
| Leeson L D | 4,601 | |
| Leew R A | 3,173 | |
| Lefebvre P E | 18,595 | |
| Lefevre F I | 19,349 | |
| Lefkowitz M H | 25,846 | 831 |
| Leflar C L | 30,088 | |
| Leflar M S | 36,564 | |
| Legg D | 18,795 | 1,485 |
| Leggatt A M | 1,720 | 15 |
| Lehman I | 18,595 | 255 |
| Lehner E G | 28,692 | |
| Leier O | 13,785 | |
| Leighland D M G | 9,006 | |
| Leins J | 35,775 | 3,744 |
| Leir L L | 14,599 | 1,522 |
| Leiske E E | 4,865 | |
| Leitch A | 5,797 | |
| Leitch A B | 31,171 | 5,922 |
| Leith J E | 230 | |
| Leladhar-Singh M J | 31,277 | |
| Lemaire L M | 18,065 | |
| Lemarchand R | 20,971 | 8 |
| Lemiski S A | 37,170 | 2,950 |
| Lemke E | 5,356 | 85 |
| Lemoine L T | 28,874 | 1,680 |
| Lemp A | 28,819 | |
| Lenci P A | 15,119 | 1,473 |
| Lennan R | 12,942 | |
| Lennox K W | 31,057 | 524 |
| Lennox-Farrally V | 16,752 | 765 |
| Lenti M M | 5,232 | |
| Leonard K D | 19,989 | 2,903 |
| Leong B B Y | 21,287 | |
| Leong C C L | 33,549 | |
| Leong R H | 19,663 | |
| Lerner K J | 34,941 | 346 |
| Lescisin L J | 5,392 | 824 |
| Leswick K | 14,330 | 226 |
| Letendre B | 20,694 | |
| Letendre C A | 9,103 | |
| Letendre D R | 23,904 | |
| Leung G Y S | 31,217 | 212 |
| Leung J | 31,138 | 2,664 |
| Leung J | 17,002 | |
| Leung N L K | 14,782 | |
| Leung S S | 21,065 | |
| Levesque M E | 10,910 | 66 |
| Levi-Bandel T | 7,621 | |
| Lewin N D | 18,904 | |
| Lewin R | 5,027 | |
| Lewinson E E | 21,268 | 16 |
| Lewinson P W | 37,072 | |
| Lewis A | 1,667 | |
| Lewis A Z | 8,951 | |
| Lewis C L | 14,289 | 1,111 |
| Lewis D E | 20,878 | |
| Lewis E M | 21,401 | |
| Lewis G | 31,067 | 76 |
| Lewis J C | 21,409 | |
| Lewis K | 21,095 | |
| Lewis M M | 30,302 | 196 |
| Lewis P | 30,257 | |
| Lewis R S | 21,069 | |
| Lewis S | 7,142 | |
| Lewthwaite E | 16,324 | |
| Ley K S | 19,128 | |
| Leybourne G E W | 30,179 | |
| Leyland A | 31,193 | |
| Leyland W V | 30,139 | |
| Leys D A | 19,712 | |
| Li J H W | 29,526 | |
| Li M | 9,107 | |
| Li R K | 30,902 | |
| Liatiras G | 18,893 | |
| Lightbody J L | 3,962 | |
| Lightbody M A | 44,535 | 1,020 |
| Lightbody S H | 4,681 | |
| Lim C K | 673 | |
| Lim D | 10,383 | |
| Lima S A | 18,892 | |
| Lindemann R G | 26,777 | 833 |
| Lindgren G M | 35,077 | |
| Lindgren R | 622 | |
| Lindsay A D | 2,079 | 484 |
| Lindsay P A | 2,535 | |
| Lindsay W | 28,486 | 3,601 |
| Lindseth C E | 11,392 | 109 |
| Lindstrom R H | 22,131 | |
| Lindstrom T E | 10,141 | 24 |
| Linge F R | 44,505 | |
| Link H | 21,397 | |
| Linn D | 20,024 | |
| Linn J M | 14,005 | 140 |
| Linstead M D | 31,131 | 641 |
| Linteris L | 702 | |
| Liong L K | 14,200 | |
| Lippingwell F H G | 23,915 | |
| Lipps J | 2,847 | 70 |
| Liska O O | 19,128 | |
| List D C | 407 | |
| Litster J P | 538 | |
| Litster S | 20,625 | |
| Little A A | 30,917 | 1,402 |
| Little E M | 40,806 | 2,255 |
| Little K L | 31,900 | |
| Little S | 30,393 | 1,038 |
| Little S G | 75,197 | 446 |
| Littlewood R A | 23,014 | |
| Liu E | 7,760 | |
| Liu L | 19,982 | |
| Liu T | 4,856 | |
| Liu W T M | 30,667 | |
| Liu Y T | 28,668 | |
| Liva L D | 1,798 | |
| Liverpool L D | 31,777 | |
| Livesey R | 32,481 | 2,767 |
| Livesey S D | 19,104 | |
| Livesey S K | 4,787 | 251 |
| Livingston D L | 28,692 | 742 |
| Livingstone D | 19,544 | |
| Lizee A M | 16,483 | |
| Llewellyn C | 20,753 | 7 |
| Lloyd C | 30,624 | |
| Lloyd D | 17,965 | 677 |
| Lloyd D | 14,616 | |
| Lloyd D E | 30 | |
| Lloyd D G | 31,469 | |
| Lloyd M K | 7,660 | 254 |
| Lloyd S C | 9,071 | 24 |
| Lo P | 34,419 | 2,062 |
| Lo Y F A | 30,691 | |
| Lo Y N A | 29,394 | |
| Lobb B C | 17,414 | 740 |
| Lochan A | 4,747 | |
| Lock B | 21,670 | 213 |
| Lock H M | 2,160 | |
| Locker W F | 54,707 | 2,495 |
| Lockie N | 10,866 | 803 |
| Locking L G | 23,499 | |
| Lockstead V | 11,504 | 228 |
| Lockwood M | 20,058 | |
| Lockyer J D | 22,599 | |
| Loewen B N | 31,221 | |
| Loewen D | 279 | |
| Loewen F R | 14,652 | |
| Loewen J | 18,560 | |
| Loewen R J | 30,302 | 344 |
| Loewen S A | 19,128 | 85 |
| Logan D A | 10,159 | 324 |
| Logan J | 18,852 | |
| Logan L D | 36,198 | |
| Logan P | 4,427 | 35 |
| Logue T S | 156 | |
| Lohnes B J | 19,495 | 1,686 |
| Lohr V L | 19,128 | |
| Lomas R P | 1,099 | |
| London D E | 31,404 | 630 |
| Long J L | 23,170 | |
| Long L A | 4,891 | |
| Longdon B | 364 | |
| Loomis L H | 9,483 | 117 |
| Lord H | 3,298 | 45 |
| Lord L V | 22,160 | |
| Lord W L | 18,963 | |
| Lorenz U O | 14,225 | |
| Lorenzi B W | 37,045 | |

## MINISTRY OF HEALTH—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Loset S C | 166 | |
| Loth P E | 6,421 | |
| Lothian I J | 30,138 | |
| Lott D | 19,128 | |
| Loucks A R | 33,390 | 1,893 |
| Loudon P N | 27,441 | 571 |
| Loughery M E | 16,852 | 65 |
| Louie B P W | 16,626 | |
| Louie K | 25,988 | 791 |
| Louie T L | 1,593 | |
| Loutit L | 3,980 | |
| Love M F | 30,296 | |
| Lovelace C J | 55,274 | 11,499 |
| Lovelace M M | 19,475 | 184 |
| Low S L | 20,720 | |
| Lowden A G | 68,252 | 3,264 |
| Lowden B | 20,932 | |
| Lowe E | 30,318 | |
| Lowe G R | 47,856 | 3,160 |
| Lowe-Heistad M E | 30,303 | |
| Lowndes J L | 1,379 | |
| Lowney J A | 18,978 | |
| Lowood J | 16,537 | |
| Lowrie K R | 22,394 | |
| Lowrie L J | 7,038 | |
| Lowrie M P | 18,179 | |
| Lowrie S Y | 33,941 | 1,415 |
| Lowry D | 19,058 | |
| Lowther E V | 34,419 | 1,714 |
| Lowther M M M | 21,277 | |
| Loyola F T J | 1,007 | |
| Lucas E | 33,941 | 1,641 |
| Lucey S | 7,021 | |
| Lucier K | 18,456 | |
| Lucke P G | 19,990 | |
| Luckhart J L | 30,915 | 1,468 |
| Ludeman P | 12,612 | |
| Ludvigsen G | 13,036 | |
| Ludwig D E | 18,595 | |
| Ludwig I L | 17,697 | 985 |
| Lugsdin J G | 67,902 | 4,374 |
| Lui K C | 31,892 | |
| Lui S | 24,944 | |
| Lukban R | 1,314 | |
| Lum L L | 9,281 | |
| Lund J E | 17,543 | 45 |
| Lund L | 4,698 | |
| Lund M B | 1,497 | 106 |
| Lundbek S P | 7,643 | |
| Lunde D C | 4,879 | 15 |
| Lundy V | 20,187 | |
| Luschnat F | 21,927 | 215 |
| Luscombe E C | 250 | |
| Lush C | 8,130 | |
| Lussier D A | 27,326 | |
| Lussier G N | 30,559 | |
| Lustig S D | 37,994 | 363 |
| Luttrell M J | 34,951 | 1,132 |
| Luty W A | 12,680 | |
| Lutz M R | 631 | |
| Luxich L J | 30,547 | |
| Lyall D J | 32,150 | |
| Lynch S A | 28,692 | 3,743 |
| Lynn C M | 18,595 | |
| Lyon C | 8,313 | |
| Lyon E M | 19,254 | |
| Lyons L | 32,531 | |
| Ma H | 333 | |
| Ma M | 18,802 | |
| Ma R W W | 23,014 | |
| Mabey M | 30,158 | 658 |
| MacAdam R S | 10,684 | |
| MacBeth V F | 32,003 | |
| MacCallum R G | 42,648 | 1,009 |
| MacCormac D | 3,576 | |
| MacDonald A L | 17,372 | |
| MacDonald A L | 9,451 | |
| MacDonald B | 18,365 | |
| MacDonald D | 16,509 | |
| MacDonald D | 75 | |
| MacDonald E A | 11,290 | |
| MacDonald E C | 29,885 | 856 |
| MacDonald J | 28,487 | |
| MacDonald J A | 30,302 | |
| MacDonald J A | 28,105 | |
| MacDonald J S | 1,331 | |
| MacDonald K | 419 | |
| MacDonald L D | 31,035 | |
| MacDonald L M | 18,018 | 53 |
| MacDonald M A | 14,200 | 168 |
| MacDonald M J | 14,281 | 446 |
| MacDonald P | 16,137 | 1,470 |
| MacDonald P V | 10,908 | |
| MacDonald R | 32,742 | 387 |
| MacDonald S | 17,817 | |
| MacDonald T J | 771 | |
| MacDonell H | 762 | |
| MacDougall D M | 21,146 | |
| MacDougall J J | 30,302 | 61 |
| MacDougall M R | 18,780 | 1,163 |
| MacElhinney L M | 31,071 | |
| Macey C | 5,429 | 91 |
| MacGregor I J | 33,941 | 7 |
| MacInnes J | 34,315 | |
| MacInnes M | 33,927 | |
| MacInnes N E | 20,397 | 448 |
| MacInnis S H F | 8,709 | |
| MacIntosh J H | 8,447 | |
| MacIntosh S A | 18,892 | |
| MacIsaac H M | 33,254 | 341 |
| MacIver C | 38,540 | 2,903 |
| Mack B E | 3,308 | |
| Mack D V A | 39,198 | 639 |
| Mack E | 9,421 | |
| MacKay D E | 74,040 | 1,891 |
| MacKay J E | 45,612 | 4,393 |
| MacKay M M | 4,408 | |
| MacKay N I | 36,090 | |
| MacKenzie D S | 29,039 | 1,846 |
| MacKenzie E L | 5,953 | |
| MacKenzie J A C | 3,679 | |
| MacKenzie M J | 8,084 | |
| MacKenzie M J | 2,844 | |
| MacKenzie R E | 1,192 | |
| MacKenzie S R | 33,927 | 223 |
| Mackie E | 19,128 | |
| Mackie G J | 18,953 | 35 |
| Mackie J M G | 18,858 | |
| Mackill S A | 14,635 | 141 |
| MacKinnon M J | 28,727 | |
| MacKinnon N A H | 19,315 | |
| MacKinnon R | 4,266 | 181 |
| MacKlem S | 7,646 | 200 |
| MacLaren S R | 20,932 | |
| MacLauchlan D E | 31,392 | 1,265 |
| MacLauchlan K | 33,155 | 1,912 |
| MacLaurin S | 13,369 | |
| MacLean A N | 22,533 | |
| MacLean D L | 1,768 | |
| MacLean E M | 20,853 | |
| MacLean J B | 31,625 | |
| MacLean V M | 37,515 | |
| MacLean W M | 45,332 | 4,488 |
| MacLellan M M | 22,238 | 418 |
| MacLennan M | 16,962 | |
| MacLeod C | 10,853 | |
| MacLeod C R | 19,081 | |
| MacLeod D L | 32,363 | |
| MacLeod I R | 19,213 | |
| MacLeod J A | 20,172 | |
| MacMillan G P | 17,871 | |
| MacMillan H | 11,200 | |
| MacMillan J C | 20,277 | |
| MacNeill B T C | 15,316 | |
| MacNeill D L | 7,298 | |
| MacNutt L | 5,342 | 1,426 |
| MacPhee D | 20,862 | |
| MacPherson E C | 46,265 | 17 |
| MacPherson J | 24,771 | 588 |
| MacRae E | 15,505 | 662 |
| Maddaford H | 19,128 | 23 |
| Maddison A E | 35,105 | 1,230 |
| Madsen M D | 27,288 | 128 |
| Madsen P | 20,744 | |
| Magallanes D | 1,134 | |
| Magdanz R | 20,216 | 89 |
| Mageau L M | 257 | |
| Magee D M | 13,939 | 2,237 |
| Magee L | 22,699 | 2,569 |
| Magee N | 13,137 | |
| Magennis D J | 13,643 | |
| Magennis M T | 11,227 | |
| Mah H C | 11,894 | |
| Mahal S | 9,035 | 21 |
| Mahalek G P | 4,266 | 69 |
| Mahara G H | 29,759 | 235 |
| Mahon W B | 35,929 | 30 |
| Main B | 26,086 | 2,401 |
| Mainprize S A | 25,865 | |
| Maion A E | 28,569 | |
| Mair M | 17,368 | |
| Mak A | 22,237 | |
| Maktoo M | 34,716 | |
| Malcolm L | 17,966 | |
| Malen L | 31,365 | |
| Malesku R | 5,023 | |
| Malfair A | 20,774 | 1,457 |
| Malhan J M | 16,486 | |
| Malhotra S | 3,682 | |
| Malkin G H | 24,880 | |
| Malleson G | 16,444 | |
| Malloy L A | 18,818 | |
| Malm W J | 20,255 | |
| Malmberg S L | 33,941 | 1,741 |
| Maloff M | 9,453 | |
| Malone A A | 25,581 | 557 |
| Malone S M | 15,311 | |
| Maloney N E | 32,752 | |
| Malovec A L | 8,316 | |
| Malowney M L | 33,941 | 2,036 |
| Maloy E M | 27,845 | |
| Maltby H J | 13,054 | |
| Maltby R | 30,302 | |
| Man K K | 34,405 | |
| Man W C A | 33,105 | |
| Manalo E E | 880 | |
| Manchester P M | 14,449 | |
| Mandryk J C | 18,011 | |
| Mandryk S | 11,381 | |
| Mangnus R M | 3,665 | |
| Manhas B | 6,785 | |
| Manky E E | 19,128 | 52 |
| Mann A | 27,767 | |
| Mann D | 20,092 | |
| Mann L | 30,262 | |
| Mann L P | 36,101 | 75 |
| Mann R | 7,654 | 45 |
| Mann R B | 23,014 | |
| Manning D W | 27,203 | 1,232 |
| Manning J L | 18,595 | |
| Mansbridge J E | 11,663 | 263 |
| Mansfield W E | 13,713 | |
| Manson A G | 20,488 | |
| Manson J C | 11,551 | |
| Manzer O A | 21,005 | |
| Maplethorp P | 33,923 | |
| Mar G | 17,372 | |
| Marcano G | 31,347 | |
| Marchand M E | 31,098 | 103 |
| Marchessault H D | 4,587 | |
| Marchi C | 11,343 | 130 |
| Marechek D A | 16,852 | |
| Margalikas N J | 18,928 | |
| Marino D V | 9,274 | |
| Mark G R | 20,654 | 15 |
| Markland D M | 17,420 | |
| Markle G P | 21,531 | |
| Markle N E | 18,595 | |
| Marks D C | 27,203 | 222 |
| Marocchi A E B | 34,419 | 1,802 |
| Marple C M | 11,357 | 151 |
| Marquis D E W R | 18,869 | 83 |
| Marr B | 716 | |
| Marriott C A | 31,242 | 1,848 |
| Marrs A J | 19,575 | |
| Marsh H W | 30,024 | 56 |
| Marsh L | 5,574 | |
| Marsh R J | 12,889 | 155 |
| Marshall B | 4,249 | |
| Marshall E E | 25,277 | 1,851 |
| Marshall E N | 30,401 | 16 |
| Marshall J E | 11,577 | 886 |
| Marshall K A | 25,532 | 796 |
| Marshall L E | 31,071 | 1,637 |
| Marshall R T | 20,377 | |
| Marsolais T M | 5,365 | |
| Martelli V | 17,205 | |
| Marten R | 11,281 | |
| Martin A | 6,460 | 63 |
| Martin C D | 33,281 | |
| Martin D A | 8,436 | |
| Martin D F | 18,826 | |
| Martin D F | 22,387 | 31 |
| Martin E | 20,047 | |
| Martin F | 20,520 | |
| Martin G T | 26,470 | 3,030 |
| Martin H E | 33,941 | 441 |
| Martin I | 30,244 | |
| Martin J C | 30,285 | 816 |
| Martin K E | 31,079 | 279 |
| Martin L M | 30,274 | 2,145 |
| Martin L P | 6,108 | |
| Martin M | 150 | |
| Martin M | 6,076 | 35 |
| Martin M A | 25,532 | |
| Martin M A | 36,016 | 2,714 |
| Martin M E | 4,267 | |
| Martin M J | 34,898 | 1,351 |
| Martin N | 167 | |
| Martin N A | 24,850 | |
| Martin P D | 8,504 | |
| Martin P J | 18,677 | |
| Martin P M | 2,724 | 99 |
| Martin R A | 29,358 | 5,515 |
| Martin S D | 27,203 | 31 |
| Martin S L | 21,163 | |
| Martin W C | 32,918 | |
| Martindale D | 31,894 | 198 |
| Martindale J | 18,101 | |
| Martindale J | 19,124 | |
| Martinow L G | 29,952 | |

## MINISTRY OF HEALTH—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Martinson A A | 1,939 | |
| Martyniuk D M | 21,996 | 45 |
| Martz L M | 15,963 | |
| Maruca N | 7,150 | |
| Marwood M E | 16,919 | 345 |
| Maryniak G | 34,402 | |
| Mashiana S K | 9,447 | |
| Mason A | 1,604 | |
| Mason E J | 5,723 | |
| Mason J M | 20,926 | |
| Mason W A | 21,876 | |
| Massey E | 19,129 | |
| Masterson W R | 25,365 | 22 |
| Masunda M A | 29,241 | |
| Matheson T A | 22,967 | |
| Matheson T L | 17,364 | 35 |
| Mathieson B J | 20,349 | 700 |
| Matkin S | 18,701 | |
| Matkovich B A | 18,447 | |
| Matovich R M | 68 | |
| Matsune K | 38,667 | 675 |
| Matthews B A | 18,595 | |
| Matthews C A | 22,075 | 34 |
| Matthews D S | 32,205 | 4,982 |
| Matthews J P | 30,302 | 291 |
| Matthies L | 35,077 | 1,373 |
| Mattinson K R | 986 | |
| Mattson L R | 12,246 | 921 |
| Mattson M | 29,681 | |
| Mattson R | 7,819 | 323 |
| Matusiak K M | 14,529 | 103 |
| Matwick N | 6,277 | |
| Mauch S B | 4,699 | |
| Maule G | 1,407 | |
| Maun R K | 10,995 | |
| Maurer-Haylas I R | 22,679 | |
| May G | 30,111 | |
| May L H | 12,798 | 64 |
| Mayer F | 21,608 | 292 |
| Mayes C M | 2,148 | 221 |
| Mayo B E | 21,339 | |
| Mazerolle M G | 4,761 | |
| McAllister K M | 35,077 | 353 |
| McAllister S | 20,318 | |
| McAlpine A R | 21,788 | |
| McArthur B A | 33,889 | 724 |
| McArthur L K | 550 | |
| McAvoy C L | 9,611 | |
| McBeth C A | 17,154 | |
| McBournie E | 21,979 | |
| McBride A K | 15,132 | 20 |
| McBride D J | 14,928 | 567 |
| McBryan C H | 22,144 | |
| McBryan E A | 3,270 | |
| McBryan L M | 4,565 | |
| McBryan R | 3,823 | |
| McBurney A H | 18,595 | |
| McCabe P M | 29,487 | |
| McCaffrey M J | 28,487 | 1,848 |
| McCaig D L | 19,128 | |
| McCaig K L | 16,163 | 374 |
| McCaig K W | 36,798 | |
| McCallum E | 22,280 | |
| McCallum M | 17,262 | 462 |
| McCarron K C | 30,138 | |
| McCarron K D | 27,929 | 1,229 |
| McCarthy E | 30,302 | 4,780 |
| McCarthy M | 30,916 | 2,441 |
| McCartney L M | 464 | |
| McCartney M J | 34,419 | 1,124 |
| McCarville L | 18,542 | |
| McCasin E M | 30,050 | |
| McCaskill G L | 32,862 | |
| McCauley B L | 1,096 | |
| McClellan B J | 8,395 | |
| McClelland M A | 10,239 | |
| McCloskey P B | 22,936 | |
| McCloud P C | 30,721 | 296 |
| McClughan R M | 34,419 | 2,044 |
| McClung M D | 22,037 | |
| McColl A | 31,923 | |
| McConchie J M | 27,527 | 61 |
| McConnell B C | 9,943 | |
| McConnell I A | 33,600 | 909 |
| McConnell S K | 9,893 | 23 |
| McCorkindale H M | 9,247 | 270 |
| McCormick E L | 18,471 | 312 |
| McCormick L L | 41,513 | 585 |
| McCormick M | 17,649 | |
| McCready C | 17,587 | 23 |
| McCrory C | 2,555 | 326 |
| McCulloch H L | 18,644 | |
| McCulloch T A H | 68,518 | |
| McCulloch W A | 66,252 | 1,877 |
| McCullough B L | 9,230 | |
| McCullough J C | 36,101 | 719 |
| McCurdy G W | 246 | |
| McCusker F A | 27,729 | 143 |
| McCusker S A | 21,351 | |
| McDannold G C | 17,630 | |
| McDiarmid E M | 3,472 | |
| McDonald C I | 31,071 | |
| McDonald D C | 35,527 | 41 |
| McDonald D G | 19,998 | |
| McDonald E | 10,949 | |
| McDonald E F | 17,087 | |
| McDonald F G | 531 | |
| McDonald G F | 33,392 | 2,921 |
| McDonald L | 20,540 | |
| McDonald L | 13,201 | 17 |
| McDonald M | 15,608 | 1,066 |
| McDonald M R A | 22,046 | 719 |
| McDonald R A M | 16,786 | |
| McDonald S J A | 19,566 | 21 |
| McDonald T J | 12,626 | 81 |
| McDonnell L | 7,100 | |
| McDougall G | 20,496 | |
| McEachern J I | 37,616 | 1,461 |
| McElroy K R | 20,906 | |
| McEwan P J | 33,919 | |
| McEwen E M | 18,448 | |
| McEwen M H | 20,932 | |
| McFadden E | 20,223 | |
| McFadden J W | 18,595 | |
| McFadden M J | 33,920 | |
| McFadyen W | 18,438 | |
| McFadyen W | 18,569 | |
| McFarlane C P | 10,408 | |
| McFarlane M E | 20,520 | |
| McFarlane R A | 36,376 | |
| McFarlane S E | 18,005 | |
| McFarlane S L | 18,966 | 895 |
| McFarlane W J G | 80,058 | |
| McGann H R | 53,020 | 4,982 |
| McGavin M A | 20,145 | 166 |
| McGeachy M L | 20,690 | 6,111 |
| McGeown M E | 18,595 | |
| McGill M L | 29,225 | 2,941 |
| McGillivray D L | 30,917 | 600 |
| McGinity A M | 28,094 | |
| McGinn V B | 5,424 | |
| McGuire F | 26,328 | |
| McGuire V M | 19,128 | |
| McHallam S A | 39,913 | |
| McIlhargey D E | 18,374 | |
| McIlroy G | 25,698 | 22 |
| McIlroy S D | 18,595 | |
| McIlwain J W | 20,119 | |
| McIlwee J M | 9,308 | 1,307 |
| McInnes C C | 10,195 | 290 |
| McInnes G B | 34,980 | 8,265 |
| McInnes G W | 22,240 | |
| McInnes L R | 18,912 | |
| McInnes R | 13,908 | |
| McInnes W O | 68,252 | 2,132 |
| McInnis A | 19,049 | |
| McInnis A M | 3,272 | |
| McIntyre D M | 18,409 | |
| McIntyre F S C | 31,764 | |
| McIntyre S E | 31,731 | |
| McIntyre V M | 3,988 | |
| McIvor M | 28,431 | 356 |
| McKay A A | 16,584 | 13 |
| McKay D H | 31,314 | |
| McKay D J | 12,965 | 983 |
| McKay E | 31,591 | 939 |
| McKay J | 19,636 | 154 |
| McKay L G | 10,770 | 97 |
| McKay R L | 8,198 | |
| McKee W T | 11,497 | |
| McKeen B D | 11,681 | |
| McKellar D E | 15,179 | 760 |
| McKelvie H E | 31,220 | |
| McKelvie M | 15,246 | |
| McKelvie P G | 6,981 | |
| McKenna J S | 31,574 | 1,891 |
| McKenna M J | 2,728 | |
| McKenna T J | 33,147 | |
| McKenzie A J | 34,419 | 854 |
| McKenzie J P | 33,929 | 595 |
| McKeown A | 4,100 | |
| McKeown E | 20,551 | |
| McKercher C C | 19,282 | |
| McKewan L L | 33,786 | 759 |
| McKillop K | 19,631 | |
| McKinley A M | 23,324 | |
| McKinney E A | 20,084 | |
| McKinney L | 18,595 | |
| McLachlan A | 19,011 | |
| McLachlan L M | 16,434 | |
| McLaren C C | 3,919 | |
| McLaren D L | 20,285 | |
| McLaren M | 34,413 | 551 |
| McLarty L C | 23,184 | 792 |
| McLauchlin A W | 31,288 | 1,031 |
| McLaughlin A S | 20,932 | |
| McLaughlin D K M | 1,203 | |
| McLaughlin J I | 34,419 | 1,235 |
| McLaughlin M D K | 3,421 | |
| McLavy A | 502 | |
| McLean H A | 15,795 | 1,251 |
| McLean L R | 18,684 | |
| McLean M L | 16,820 | |
| McLean M L | 31,088 | 157 |
| McLean S F | 2,458 | |
| McLean T E | 23,279 | |
| McLean U | 19,128 | |
| McLeod B F | 11,815 | 923 |
| McLeod B J | 9,652 | 514 |
| McLeod M | 7,916 | |
| McLeod M E | 18,595 | |
| McLeod R E | 27,159 | |
| McLoughlin T | 36,621 | |
| McMahon A P | 28,868 | |
| McMahon J D | 19,406 | |
| McMahon T L | 12,215 | 6,130 |
| McManus J | 9,941 | |
| McManus M | 19,748 | 1,006 |
| McManus P A | 19,437 | |
| McMillan C | 18,692 | |
| McMillan D N | 13,451 | |
| McMillan H A | 33,600 | 2,387 |
| McMillan L A | 1,566 | |
| McMitchell C L R D | 22,521 | |
| McMullen P | 5,898 | |
| McMyn L M | 22,024 | |
| McMynn L | 4,482 | 451 |
| McNabb A E | 21,534 | 162 |
| McNabb E G | 20,704 | |
| McNabb R W | 2,645 | |
| McNeil D M | 26,329 | 131 |
| McNeil R | 20,707 | |
| McNicol S J | 27,772 | |
| McNicol S L | 35,077 | 1,769 |
| McNie R A | 21,354 | |
| McPhee J | 17,632 | |
| McPherson G | 4,966 | |
| McPherson S M J | 3,145 | 404 |
| McQuaker E | 14,589 | 63 |
| McQueen A S | 26,640 | |
| McQueen L R | 19,643 | |
| McQuhae K L | 7,626 | |
| McRory M | 531 | |
| McTaggart S J | 4,797 | |
| McVeigh J J M | 14,355 | 959 |
| McWilliam L M | 20,370 | 7 |
| McWilliams F | 8,089 | |
| McWilliams T | 1,786 | |
| Meade R G | 30,319 | |
| Meadowlark C | 3,440 | |
| Meadows I D | 21,523 | |
| Meakes N J M | 31,426 | 8 |
| Mebs M E | 34,419 | 2,054 |
| Meclaw S M | 34,631 | 1,573 |
| Mecredy R D | 20,932 | |
| Medford K A | 36,133 | |
| Medford M K | 21,090 | 8 |
| Medwid B M | 27,258 | |
| Meehan-Danesin R L | 18,590 | 120 |
| Meekison W G | 75,547 | 5,172 |
| Meeres T E | 5,169 | 59 |
| Meerkerk M | 18,426 | |
| Meierhofer T V | 31,071 | 7 |
| Meijll T | 31,509 | |
| Meilicke L J | 19,425 | |
| Meiners D J | 34,527 | |
| Meints P D | 12,580 | |
| Meissner S G | 5,376 | |
| Meldrum A | 20,761 | |
| Melhuish P W | 36,769 | 5,982 |
| Melideo J | 20,083 | |
| Mellon E | 11,202 | |
| Mellows C S | 23,184 | 526 |
| Melville M | 26,710 | |
| Melvin B J | 23,387 | 683 |
| Melymick D M | 28,200 | 3,125 |
| Mena M-P | 17,136 | |
| Menard V R | 11,265 | |
| Mennie I I | 18,985 | 77 |
| Mensah F A | 30,378 | |
| Mensah G | 30,670 | |
| Menzies N | 16,881 | |
| Mercer G A | 30,302 | 1,244 |
| Merchison L H | 20,323 | |
| Mercier B J | 5,030 | 88 |
| Mercier R | 8,946 | 41 |
| Meredith B J | 37,385 | |
| Meredith E E | 13,162 | |
| Mergaert W M | 515 | |
| Merino J R | 33,517 | |
| Merriott G I D | 22,412 | 15 |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Merritt H M | 413 | |
| Merryweather F W | 19,262 | |
| Messmer E J | 11,166 | 799 |
| Metanczuk T | 17,027 | |
| Metcalf E E | 15,073 | |
| Mets D A | 30,466 | |
| Metzger D W | 30,575 | |
| Meunier C J | 52,346 | 3,290 |
| Meuser D M | 6,027 | 764 |
| Meyer M T | 18,751 | |
| Meyer T L | 10,847 | |
| Michel N | 15,760 | 422 |
| Michelson E M | 9,232 | 46 |
| Mickelson M J | 19,128 | |
| Micona M D | 740 | |
| Middleton G | 38,102 | 95 |
| Middleton G A | 31,116 | |
| Middleton M A | 21,363 | 1,024 |
| Midwood B W | 20,780 | |
| Midwood J G | 6,146 | |
| Mikulik H | 18,719 | |
| Miles S | 15,997 | 608 |
| Millar E | 33,797 | |
| Millar J | 13,214 | 1,416 |
| Millar J C | 18,024 | |
| Millard E J | 23,579 | |
| Miller A M | 34,419 | |
| Miller B D | 21,380 | |
| Miller B L | 17,364 | |
| Miller D | 22,667 | |
| Miller D L | 22,760 | 17 |
| Miller E | 6,242 | |
| Miller G M | 13,857 | |
| Miller G M | 9,986 | |
| Miller H | 7,238 | |
| Miller J | 2,184 | |
| Miller J A | 1,224 | |
| Miller J E | 19,128 | |
| Miller J P | 10,512 | 21 |
| Miller K L | 13,462 | 1,962 |
| Miller K R | 40,108 | 799 |
| Miller L D | 38,706 | 794 |
| Miller M | 2,754 | |
| Miller M A | 21,147 | |
| Miller M G | 34,535 | 1,424 |
| Miller M C | 17,054 | |
| Miller M K | 3,697 | |
| Miller N J | 12,032 | 1,504 |
| Miller P | 18,222 | |
| Miller S | 7,530 | |
| Miller S | 7,363 | |
| Miller S J | 21,202 | |
| Miller W M | 36,165 | |
| Milligan A A | 4,344 | |
| Millman K | 17,372 | |
| Milloy G M | 20,934 | |
| Mills A | 30,280 | |
| Mills A M | 22,293 | |
| Mills D V | 21,892 | 13 |
| Mills J M | 35,077 | 1,411 |
| Mills M M | 31,774 | |
| Millward Y M | 33,392 | 1,962 |
| Milne C L | 16,974 | |
| Milne J A | 22,192 | |
| Milne P R | 20,723 | |
| Milne S M | 3,427 | |
| Milne W | 3,543 | 202 |
| Milstone C M | 1,832 | |
| Minato N T | 3,393 | |
| Minckler B L | 6,550 | |
| Minhas A K | 10,759 | |
| Minhas T K | 11,163 | |
| Minnery C J | 34,230 | |
| Minnery D L | 15,201 | |
| Minovitz O | 61,265 | 1,157 |
| Minshall R C | 21,464 | 1,470 |
| Minshull H | 37,045 | 9 |
| Mintak J M | 18,595 | 38 |
| Minter N | 13,857 | 1,244 |
| Mintz G | 16,212 | |
| Mireau L L | 19,543 | |
| Misko C A | 18,585 | |
| Misky A | 12,130 | |
| Misky S J | 151 | |
| Mitchell A L | 23,281 | 156 |
| Mitchell C A | 34,050 | 1,322 |
| Mitchell D C | 30,409 | |
| Mitchell D H | 6,277 | 189 |
| Mitchell E F J | 27,820 | 95 |
| Mitchell E J | 1,149 | |
| Mitchell E M | 46,330 | |
| Mitchell L E | 21,888 | |
| Mitchell L G | 31,790 | |
| Mitchell M | 4,587 | |
| Mitchell M P | 12,476 | |
| Mitchell R A | 24,412 | |
| Mitchell R I | 7,994 | |

| | Salary $ | Travel $ |
|---|---|---|
| Mitchell V J | 19,437 | |
| Mitchell V L | 15,518 | 132 |
| Mitchell W P | 11,035 | |
| Mithani S | 23,014 | |
| Mitten M A | 24,164 | 6,264 |
| Mittler B J | 29,297 | |
| Miyamoto S | 18,643 | |
| Miyoshi K K | 33,927 | |
| Miyoshi V J | 33,218 | |
| Mochulsky K M | 18,595 | |
| Moczo J | 18,082 | |
| Moe W D | 32,236 | |
| Moedt D Y | 2,904 | |
| Moen M A | 9,763 | |
| Moffat B J | 1,446 | 7 |
| Moffatt M A | 20,692 | |
| Mogensen G L | 18,595 | |
| Mohipp A | 34,363 | |
| Mohr C | 998 | |
| Moi R A | 32,364 | |
| Moilliet E G | 7,864 | |
| Moir R J | 17,105 | |
| Molendyk D | 608 | |
| Molley J | 19,383 | |
| Molloy M | 1,597 | |
| Molnar C K | 33,451 | |
| Monahan G C | 6,465 | |
| Moncrieff L | 9,865 | |
| Moncur J | 7,767 | |
| Mondor D F | 2,011 | |
| Mondor R E | 22,566 | |
| Money J | 43,820 | 1,847 |
| Moniuk B | 17,512 | |
| Monk L A | 17,143 | |
| Monkley L | 19,715 | |
| Monterey L E | 27,566 | 282 |
| Montgomery G G | 12,473 | 212 |
| Montgomery L K | 13,649 | |
| Moodley S | 17,176 | |
| Moon E J | 479 | |
| Moon H I | 89 | |
| Moon P T | 34,132 | 49 |
| Mooney M A | 296 | |
| Moorby K V | 18,564 | 1,090 |
| Moore A J | 22,537 | |
| Moore B L | 11,497 | 207 |
| Moore C | 20,611 | 13 |
| Moore C | 19,128 | |
| Moore F E | 30,602 | |
| Moore G E | 8,887 | |
| Moore I I | 18,595 | |
| Moore J D | 20,622 | 39 |
| Moore J K | 22,578 | |
| Moore J R | 28,247 | |
| Moore K | 17,938 | |
| Moore K | 15,440 | |
| Moore K A | 19,298 | |
| Moore L D | 28,137 | |
| Moore N C | 589 | |
| Moore P A | 32,262 | 610 |
| Moore R A | 19,128 | |
| Moore S G | 893 | |
| Moore S L | 11,689 | |
| Moore T R J | 31,937 | 2,880 |
| Moorehead W P | 78,212 | 6,850 |
| Mooring C A | 13,778 | |
| Moran N A | 10,625 | |
| Moran T | 28,099 | |
| Morash C G | 18,571 | |
| Moreau D J | 27,203 | 2,462 |
| Moreland A | 17,064 | |
| Moreno M M | 4,532 | |
| Morgan C A | 26,508 | 943 |
| Morgan D W | 33,147 | 263 |
| Morgan N | 24,794 | |
| Morgan P D | 21,730 | |
| Moricky B | 43,957 | 2,213 |
| Moricz M | 33,155 | |
| Morino M | 18,964 | |
| Morissette K G | 28,099 | |
| Moritz B L | 34,419 | |
| Morley A M | 19,653 | 408 |
| Morley A P | 25,358 | |
| Morley D R | 33,155 | 3,173 |
| Morley G A | 30,891 | |
| Morlock M L | 9,314 | |
| Morneau S P | 1,274 | |
| Moro T M | 30,219 | |
| Morris E | 5,798 | 7 |
| Morris G | 1,098 | |
| Morris G E | 17,674 | |
| Morris M A | 276 | |
| Morris P M | 6,436 | 192 |
| Morris S | 347 | |
| Morris S R | 19,924 | |
| Morrison B | 18,597 | |
| Morrison B A | 32,789 | 31 |

| | Salary $ | Travel $ |
|---|---|---|
| Morrison C G | 11,542 | 967 |
| Morrison D | 18,595 | |
| Morrison D M | 18,855 | |
| Morrison J | 31,910 | 7 |
| Morrison M | 14,872 | |
| Morrison M | 7,863 | |
| Morrison N J | 34,514 | 180 |
| Morrison T M S | 18,386 | |
| Morrison V J | 33,098 | |
| Morrison W J | 36,365 | |
| Morrogh M L | 29,516 | 145 |
| Morrow A B | 36,537 | |
| Mortensen D A | 10,334 | |
| Morton B A | 17,374 | |
| Morton C | 28,177 | |
| Moser M | 5,655 | |
| Moshier A L | 22,142 | |
| Moslenko B W | 14,415 | |
| Moss F R | 6,707 | 301 |
| Moss H N | 1,699 | |
| Moss M A | 17,750 | |
| Moss R K | 36,197 | |
| Motick A S | 7,158 | |
| Motruk M | 8,712 | 979 |
| Mottishaw Y P | 20,476 | 328 |
| Mottram L | 366 | |
| Motyka S | 21,357 | |
| Mouldey K W | 20,934 | |
| Mousseau L C | 18,405 | |
| Mowat G C | 27,430 | |
| Mower D M | 4,170 | |
| Moxon A L | 33,139 | 1,524 |
| Moy W W | 47,646 | 701 |
| Moyes E | 17,048 | 513 |
| Moynihan S | 27,169 | |
| Muckalt S M | 18,060 | |
| Muckle D A | 19,794 | |
| Mueller M | 13,424 | |
| Mueller S A | 31,113 | |
| Mugford M | 34,468 | 58 |
| Muir C D | 20,142 | |
| Muir D | 3,662 | 425 |
| Mulholland E B | 26,700 | 14 |
| Mullane L C | 4,522 | |
| Mullen D K | 30,223 | 66 |
| Mullick R | 2,044 | |
| Mullin B P | 129 | |
| Mulrooney M R | 6,048 | 582 |
| Multari G | 46,063 | 1,958 |
| Mumby M | 9,835 | |
| Munk D W-R | 20,911 | |
| Munn E R A | 19,862 | |
| Munro C A | 24,508 | 79 |
| Munro D A | 17,990 | |
| Munro E M | 19,118 | |
| Munro K R | 13,143 | |
| Munro P D | 14,262 | |
| Munro R A | 60,421 | 478 |
| Munson C | 1,637 | |
| Munson C | 1,079 | |
| Murden C C | 30,479 | |
| Murden D | 28,306 | |
| Murdoch M | 3,872 | |
| Murdoch N D | 7,772 | |
| Murgatroyd M | 17,990 | |
| Murji N | 27,399 | |
| Murkin S D | 30,302 | 38 |
| Murphy B C | 26,487 | |
| Murphy D C | 32,218 | |
| Murphy D M | 19,128 | |
| Murphy D R | 13,917 | |
| Murphy J | 33,174 | 1,005 |
| Murphy M L | 27,371 | |
| Murphy M H | 8,688 | |
| Murphy N I | 414 | |
| Murphy P B | 7,353 | |
| Murphy P J | 19,428 | 32 |
| Murphy S L | 10,753 | 27 |
| Murphy T M | 32,128 | |
| Murray A B | 10,530 | 125 |
| Murray A D | 27,203 | |
| Murray J | 17,154 | 105 |
| Murray K | 1,301 | |
| Murray M | 19,017 | |
| Murray M J | 1,266 | |
| Murray R M | 21,049 | |
| Murrell G W | 18,788 | |
| Murtough J A | 19,128 | |
| Music R G | 22,853 | |
| Muwonge A K | 28,920 | |
| Muxlow K L | 35,077 | 62 |
| Myatt M | 18,778 | |
| Myers B A | 34,407 | 2,138 |
| Myers C M | 20,406 | |
| Myers D C | 20,860 | |
| Myers L E | 23,064 | 1,162 |
| Myers V M | 35,077 | 1,119 |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Myles J M | 20,695 | |
| Myran P | 19,119 | |
| Myring B | 711 | |
| Myttenor A L | 18,480 | |
| Nadeau M J | 15,516 | |
| Nagel M M | 30,844 | |
| Nagle C M | 32,867 | |
| Nagle D E | 37,113 | |
| Naismith S | 3,147 | 227 |
| Nakashima L T | 31,605 | 572 |
| Nakonechny C | 22,844 | |
| Nance R G | 33,042 | 15 |
| Nanson D J | 5,987 | |
| Nantes S D | 20,089 | |
| Napora C W | 12,753 | |
| Nassar M | 2,189 | 247 |
| Natarajan M | 61,265 | |
| Naylor D R | 21,723 | |
| Naylor F W | 19,062 | |
| Neale M | 17,870 | |
| Nedzelski C M | 18,710 | |
| Neeson G | 35,834 | |
| Neff D | 20,448 | |
| Neff R F | 20,642 | |
| Neighbor C L | 30,024 | 2,742 |
| Neil L A | 9,604 | 9 |
| Neil T O | 42,645 | |
| Neilson J H | 4,446 | |
| Neish S | 7,693 | |
| Nelin R G | 22,182 | |
| Nelkenbrecher L M | 9,539 | |
| Nelles M | 549 | |
| Nelson G E | 23,128 | |
| Nelson G J | 33,611 | |
| Nelson G L | 10,959 | |
| Nelson J D | 6,094 | 566 |
| Nelson K | 30,465 | |
| Nelson R | 21,670 | |
| Nelson R M | 11,042 | |
| Nelthorpe C M | 10,413 | |
| Nemeth J E | 17,638 | |
| Nemeth L | 10,383 | |
| Neptune H | 30,636 | |
| Nesbit H C | 31,860 | |
| Nestegard S M | 22,346 | 29 |
| Nettleton C E | 24,094 | 1,030 |
| Neu C | 18,364 | |
| Neufeld G | 26,810 | 487 |
| Neufeld N P | 18,204 | |
| Neumann O A | 20,783 | |
| Neumeier D I | 17,610 | |
| Neumeyer H | 8,316 | |
| Neville S C | 18,607 | |
| Nevins N H | 37,127 | 95 |
| Newall D R | 34,951 | 2,015 |
| Newbery S | 20,833 | |
| Newbury J E | 20,712 | |
| Newell D E | 33,147 | 2,760 |
| Newman H J | 22,016 | |
| Newman J A | 5,352 | |
| Newman L M | 17,765 | |
| Newnes R D | 2,305 | |
| Newson E C | 17,631 | |
| Newton T E | 30,302 | 355 |
| Newton Y D | 32,606 | 289 |
| Ney H | 9,045 | 281 |
| Ng A | 23,014 | |
| Ng L | 27,602 | |
| Ng M C H | 15,468 | |
| Ngai L N | 7,827 | |
| Ngai R R N | 3,017 | |
| Ngai T | 27,203 | 81 |
| Ngen S Y | 32,337 | |
| Nicholas J J | 30,641 | |
| Nicholby M | 16,846 | |
| Nicholls C | 5,248 | |
| Nicholls D L | 20,231 | |
| Nicholls K | 2,412 | |
| Nichols D E | 18,595 | |
| Nicholson L | 10,912 | 636 |
| Nicholson S | 13,348 | |
| Nickel D | 19,076 | |
| Nickel H B M | 31,268 | |
| Nickel M R | 6,959 | |
| Nickel R E | 14,243 | 135 |
| Nickel S V L | 4,796 | 301 |
| Nickolson L M | 7,635 | |
| Nicol S T | 30,370 | |
| Nicol W W | 31,803 | |
| Nicoll J M | 43,128 | 1,835 |
| Nielsen A Y | 31,054 | 10 |
| Nielsen R | 31,348 | |
| Niestrawski V D | 6,533 | 104 |
| Nietzel F A | 18,452 | |
| Nilsson K A | 26,731 | 589 |
| Nilsson N A | 13,978 | 355 |
| Nimmo D W | 32,631 | |
| Nishi J I | 8,986 | 103 |
| Niven D | 30,052 | 3,304 |
| Nivins D A | 19,128 | |
| Noble A L | 14,335 | |
| Noble L | 18,595 | |
| Noble S H | 19,128 | |
| Noel L | 20,782 | |
| Noga M C | 19,259 | |
| Noga R | 12,142 | |
| Nolte R M | 31,071 | |
| Nomann D M | 4,873 | 70 |
| Noone J | 18,595 | |
| Nord J L | 10,995 | |
| Nordh C | 29,909 | 633 |
| Nordhoff C | 30,515 | |
| Nordli B | 11,499 | |
| Nordquist F M | 21,491 | 360 |
| Norlund S | 499 | |
| Norman B R | 29,685 | |
| Norman R F | 17,990 | |
| Norman V J | 28,692 | 265 |
| Normey M I | 29,881 | |
| Norris B D | 24,007 | 493 |
| Norris S L | 1,633 | |
| Norsed V M | 18,598 | |
| Norton W E | 25,660 | 70 |
| Noso J | 22,212 | 737 |
| Nours E | 20,534 | |
| Novak M A | 18,586 | |
| Novak M G H | 29,167 | |
| Novakowski J P | 12,467 | |
| Nowlan D L | 34,780 | |
| Noye L | 19,128 | |
| Noyes S S | 21,448 | |
| Nugent S H | 3,227 | |
| Nunns B J | 28,439 | |
| Nurcanli W D | 21,433 | 970 |
| Nurenberg J | 18,597 | |
| Nurse T | 31,376 | |
| Nutt G B J | 18,944 | |
| Nuttall G | 47,179 | 1,263 |
| Nyberg D K | 19,052 | |
| Nyberg R | 14,673 | |
| Nygaard-Petersen B | 20,444 | |
| Nygard L O | 22,222 | 39 |
| Nystrom D C | 30,680 | |
| O'Brien H | 25,532 | |
| O'Brien M A | 21,492 | |
| O'Brien M J | 10,494 | |
| O'Brien R F | 28,692 | 156 |
| O'Byrne B P | 3,306 | |
| O'Connor C | 8,511 | |
| O'Connor E | 33,396 | |
| O'Connor L J | 19,883 | 8 |
| O'Connor M | 6,724 | |
| O'Connor M I | 17,827 | 46 |
| O'Donnell M | 12,547 | 1,303 |
| O'Donnell M F | 36,621 | |
| O'Donnell P | 21,762 | |
| O'Gorman J M | 24,976 | |
| O'Grady D | 16,171 | 165 |
| O'Hara G A | 19,975 | |
| O'Kane C M | 30,876 | |
| O'Kiely P A | 5,602 | |
| O'Neil M M | 3,103 | |
| O'Neill D | 29,078 | |
| O'Neill P | 27,203 | 597 |
| O'Reilly G | 30,080 | |
| O'Reilly K S | 20,546 | |
| Oakes I E | 502 | |
| Obedniak G | 1,829 | |
| Oberheide R | 46,410 | 1,512 |
| Oboyle E M | 28,289 | 2,268 |
| Obrien J | 28,018 | 24 |
| Ochoa S | 18,309 | |
| Ochs G R | 17,824 | 411 |
| Ochs K | 858 | |
| Octaviano G | 1,196 | |
| Oculto C | 31,157 | |
| Oddie B | 8,094 | 110 |
| Odlum S H | 20,582 | 91 |
| Ogden W W | 24,164 | 1,431 |
| Ogilvie A P | 34,419 | 490 |
| Ogilvie A Y | 23,477 | |
| Ogilvie J | 6,404 | |
| Ogilvie N C | 33,387 | 1,970 |
| Ogilvie V M | 31,939 | 205 |
| Ogrodnick A | 21,414 | |
| Ohland S A | 15,046 | 81 |
| Okada P J | 16 | |
| Oke I G D | 19,022 | |
| Olausen E B | 28,970 | 232 |
| Oldewening K A | 30,013 | |
| Oldfield W | 30,013 | |
| Oldham J | 1,441 | |
| Oleksyn C | 39,096 | 23 |
| Oliver A | 17,420 | 756 |
| Oliver D A | 25,268 | |
| Oliver E | 29,701 | |
| Oliver L A | 6,950 | |
| Olivotto A B | 18,692 | |
| Ollenberger V S E | 20,608 | |
| Olsen E S | 4,177 | |
| Olsen G R | 35,760 | 6,902 |
| Olsen M J | 21,245 | |
| Olson E W | 22,190 | 14 |
| Olson M E | 30,301 | |
| Olson P E | 18,426 | |
| Olson P M | 11,743 | |
| Olstead M | 67 | |
| Olynyk J | 2,074 | |
| Olyslager G | 11,014 | 618 |
| Omelaniec G M | 23,157 | 96 |
| Omura S K | 33,525 | 3,273 |
| Oner R B | 368 | |
| Onischuk F I | 19,909 | |
| Ooi I I | 20,371 | |
| Ooi T L C | 32,552 | |
| Oorebeek D | 30,822 | 793 |
| Opina T | 1,056 | |
| Opitz K | 29,988 | |
| Orcherton R F | 18,595 | |
| Orick R S | 27,975 | |
| Orlesky D | 28,544 | |
| Orloski B M | 19,263 | |
| Ormond M A | 371 | |
| Orr C | 3,097 | |
| Orr G I | 34,419 | 123 |
| Orr R | 19,138 | |
| Orrick R | 35,703 | 351 |
| Orrock M G | 23,968 | 154 |
| Ortner L J | 19,130 | |
| Osachuk L M | 8,035 | |
| Osaka B A | 25,844 | 2,779 |
| Osarchuk V R | 19,018 | |
| Osborne D S | 16,552 | 1,193 |
| Osborne E V | 26,456 | |
| Osmond S J | 30,180 | |
| Osoko D | 17,579 | 1,621 |
| Osselton L | 17,016 | |
| Ossowski C D | 17,733 | |
| Oster L R | 2,806 | |
| Ostrom E A | 27,200 | |
| Otten B M | 18,904 | |
| Otterstrom K A | 535 | |
| Ouellette A L | 218 | |
| Ouimet G A | 13,908 | |
| Ouston D E | 37,906 | 4,445 |
| Out K G | 31,704 | 579 |
| Outerbridge K | 19,398 | 261 |
| Ovans B R | 19,355 | |
| Overland A | 17,308 | |
| Owen-Jones M C | 28,399 | |
| Owen D B | 28,692 | 11 |
| Owen M F | 14,734 | |
| Owen P E | 19,128 | |
| Owen P E C | 13,439 | 3,293 |
| Owens F O | 32,438 | |
| Owens M M | 20,026 | |
| Owens M S | 15,903 | |
| Oxendale D C | 17,105 | |
| Oxholm S | 27,709 | 470 |
| Oxnard G | 27,185 | |
| Ozeer B A | 20,961 | |
| Ozeer S H | 34,447 | 789 |
| Paakkonen L I | 16,723 | 45 |
| Paavilainen J E | 33,355 | 789 |
| Paavilainen Y J G | 25,418 | 90 |
| Paccagnella A | 23,189 | |
| Pace V M | 19,128 | |
| Pack L A | 23,246 | |
| Padden M J | 39,365 | |
| Padilla F | 4,068 | |
| Padula C E | 19,213 | |
| Padula R | 16,763 | |
| Paetkau M | 15,746 | |
| Pafkovics M | 16,901 | |
| Page A D | 22,461 | |
| Page H | 19,027 | |
| Page J L | 7,942 | |
| Page M A | 17,501 | |
| Page P A | 23,184 | |
| Page S A | 4,868 | |
| Pahl A R | 22,819 | 17 |
| Paiero C | 18 | |
| Paiero C F T | 3,921 | |
| Paine B J | 20,024 | |
| Paine L G | 19,164 | |
| Paisley E M | 23,207 | 7 |
| Paisley E T J | 374 | |
| Palendat R N | 20,071 | |
| Palfreyman M M | 5,326 | 501 |
| Pallan P | 52,687 | 764 |
| Pallan S | 19,118 | |

## MINISTRY OF HEALTH—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Pallett J H | 31,104 | 2,854 |
| Palmer E | 33,904 | 1,382 |
| Palmer K | 17,247 | |
| Palmer K G | 26,400 | 1,253 |
| Palmer M G | 19,644 | |
| Palmer P C | 34,419 | 159 |
| Palmer S | 17,372 | |
| Palmer S L | 20,446 | 56 |
| Pampu B J | 23,256 | |
| Pang S | 17,823 | |
| Pang S A | 29,088 | |
| Pank S | 21,090 | |
| Pannell J L | 26,079 | |
| Pannu J S | 27,203 | 2,319 |
| Panteleos Y M | 20,523 | 236 |
| Pantoja R M | 32,305 | |
| Panton E J | 1,820 | |
| Pappas D | 20,721 | 87 |
| Paquette G M | 18,232 | |
| Paranjpe M A | 16,199 | 238 |
| Pare M A | 25,978 | 5 |
| Parenteau I | 25,535 | 369 |
| Parhar K | 27,494 | |
| Park A J | 33,190 | 957 |
| Park R S | 20,656 | |
| Park S S S | 27,601 | |
| Parke B B | 115 | |
| Parke G | 26,499 | |
| Parker C C | 33,923 | 1,598 |
| Parker D E | 36,552 | 1,125 |
| Parker D M | 19,128 | |
| Parker E G | 19,128 | |
| Parker G | 2,437 | |
| Parker M E | 18,830 | |
| Parkin M L | 24,367 | 1,294 |
| Parkinson B G | 19,110 | 429 |
| Parkinson E F | 28,247 | 65 |
| Parkman P | 7,982 | 480 |
| Parkyn E J | 19,262 | |
| Parkyn G | 20,399 | 1,551 |
| Parkyn J H | 44,356 | 1,565 |
| Parlevliet R M I | 19,197 | |
| Parlow J J | 19,385 | |
| Parry D | 1,488 | |
| Parry E V | 36,991 | |
| Parry G W | 36,685 | |
| Parsloe T D | 27,739 | 88 |
| Parsons A | 16,065 | 1,688 |
| Parsons D A | 349 | |
| Parsons J | 2,803 | |
| Parsons M | 18,629 | |
| Parsons M L | 30,720 | |
| Partington L | 33,923 | 1,548 |
| Pasqualetto D M | 19,566 | 149 |
| Passeri C M | 14,133 | 10 |
| Passey I L | 36,156 | |
| Pastorek A J | 18,871 | |
| Pastorek B J | 30,265 | |
| Pastorek L | 33,927 | |
| Pastorek W V | 36,577 | |
| Paterson B L | 32,298 | 488 |
| Paterson J | 20,121 | |
| Paterson P D | 2,990 | |
| Patmore S M | 7,475 | |
| Paton L E | 17,173 | |
| Paton M S | 18,643 | |
| Patrauchuk D A | 25,012 | |
| Patterson C A | 30,130 | |
| Patterson C E | 17,559 | |
| Patterson D F | 13,912 | |
| Patterson D R | 36,101 | |
| Patterson E C | 31,829 | |
| Patterson G E | 32,699 | 433 |
| Patterson K E | 31,065 | |
| Patterson M E | 2,327 | |
| Patterson P | 22,607 | |
| Pattison D B | 32,457 | 775 |
| Patton A M | 9,568 | 141 |
| Pattullo H A | 14,442 | 1,345 |
| Paul J A | 4,504 | |
| Paul K E | 35,228 | 659 |
| Paul M J | 15,605 | 773 |
| Paulrajan A L | 34,200 | |
| Paulrajan L | 20,961 | |
| Paulse E R | 31,087 | |
| Paulson K L | 7,098 | |
| Paulson S | 33,887 | 1,734 |
| Pauwels S J | 18,409 | |
| Pavlik M | 18,515 | |
| Pawlovich N L | 30,140 | 18 |
| Pawson D | 4,767 | 407 |
| Payette M A | 84 | |
| Payment D J | 110 | |
| Payne B A | 19,112 | |
| Payne L E | 30,293 | |
| Payne M E | 553 | |
| Peace J A | 6,910 | |

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Peace L | 17,470 | |
| Peacock B A | 18,774 | |
| Peaker K | 10,451 | 368 |
| Pearen D D | 45 | |
| Pearse F D | 4,879 | |
| Pearson A A | 21,862 | 1,137 |
| Pearson C F | 18,481 | |
| Pearson E O | 20,700 | 1,094 |
| Pearson J | 19,128 | |
| Pearson K M | 33,147 | 708 |
| Pearson S I | 10,108 | |
| Pecenka F P | 34,884 | 320 |
| Peck S H S | | 257 |
| Peddlesden J | 18,595 | |
| Pedersen E M | 4,102 | 54 |
| Pedersen J | 19,349 | |
| Pedersen J E | 12,664 | |
| Pedersen L | 18,595 | |
| Pedersen L M | 21,586 | |
| Pederson D A | 21,748 | |
| Peebles E P | 32,400 | 1,596 |
| Peel A H | 28,470 | |
| Peel G | 32,620 | |
| Pekrul M E | 18,728 | |
| Pelle M E | 18,765 | |
| Pelletier A | 545 | |
| Pellizzon M A | 10,890 | |
| Peloquin J | 22,652 | |
| Pelter K | 92 | |
| Pender L A | 878 | |
| Pendrak M J | 8,619 | |
| Pendry J | 36,898 | |
| Pendry J S | 31,517 | |
| Penfold A A | 18,595 | 23 |
| Peniuk V A | 19,128 | |
| Penner C | 3,610 | |
| Penner G W | 39,212 | 5,011 |
| Penny R A | 20,001 | |
| Pennykid S E | 18,152 | |
| Penrose M L | 26,656 | 1,291 |
| Pepper L M | 19,128 | |
| Percival L R | 27,203 | 2,895 |
| Percy J A | 27,375 | |
| Pereira L | 16,272 | |
| Pereira N | 4,508 | |
| Perera A | 28,836 | |
| Perera N J | 30,182 | |
| Perera V D | 28,105 | |
| Perkins A L | 4,272 | |
| Perkovic M | 19,291 | |
| Perreault D C | 21,562 | |
| Perreault D L | 32,692 | |
| Perreault S C | 2,917 | |
| Perrin R | 34,941 | 2,138 |
| Perry A L | 29,172 | |
| Perry I | 18,445 | |
| Perry J E | 31,386 | |
| Perry K D | 31,376 | |
| Perry M I M | 21,048 | |
| Perry N L | 1,334 | |
| Perry R J | 22,163 | |
| Perry R S | 28,099 | 695 |
| Perry W J | 29,139 | 497 |
| Persinger A M | 20,922 | |
| Person E W | 18,650 | |
| Persson S L | 32,090 | 2,026 |
| Pertch N M | 12,040 | |
| Pesce D A | 18,797 | |
| Pesek M F | 28,305 | |
| Pesklevits G W | 5,814 | 1,381 |
| Petch L M | 33,147 | 585 |
| Peter B M | 34,091 | |
| Peter J S | 6,044 | |
| Peters G | 4,173 | |
| Peters H | 33,923 | 1,008 |
| Peters R G | 21,318 | 24 |
| Peters R J | 21,494 | |
| Peters T K | 37,747 | 954 |
| Petersen W G | 10,664 | |
| Peterson E L | 258 | |
| Peterson I | 606 | |
| Peterson J R | 28,321 | 34 |
| Peterson L | 20,014 | |
| Peterson M | 3,298 | 23 |
| Peterson R J T | 45,747 | 485 |
| Peterson S | 1,995 | 390 |
| Petri R A | 30,662 | 34 |
| Petrie A E | 19,249 | |
| Petrie M K | 19,103 | |
| Pettapiece K G | 6,093 | |
| Pew D R | 11,554 | 650 |
| Pfister H E M | 28,026 | |
| Phelan C E | 23,454 | |
| Phelan G A | 12,139 | 62 |
| Phelan W G | 33,874 | |
| Phelps C L | 5,705 | 380 |
| Philbrook R | 22,656 | |

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Philion J J | 33,825 | 196 |
| Phillips C | 8,857 | |
| Phillips G C | 15,479 | 359 |
| Phillips H F | 20,504 | 306 |
| Phillips J | 8,845 | 781 |
| Phillips J | 5,428 | |
| Phillips J M | 45,106 | 1,469 |
| Phillips K J | 15,552 | 1,105 |
| Phillips K W | 25,975 | |
| Phillips M T | 4,556 | |
| Phillips P E | 19,062 | |
| Phillips S | 4,589 | 87 |
| Phillips V D | 44,379 | 3,240 |
| Phillipson J | 30,781 | |
| Philp R B | 34,013 | |
| Piaggio R J | 34,951 | 3,433 |
| Piche M | 18,005 | |
| Pichurski E | 14,098 | 83 |
| Pickerell I M | 19,128 | |
| Pickering B | 3,069 | |
| Pickles M J | 19,128 | |
| Piechocki N | 26,725 | |
| Pielak K L | 21,239 | 444 |
| Pierce J | 10,533 | |
| Pierce J E | 22,820 | |
| Pierce K L F | 3,545 | |
| Pierce K M | 17,002 | 247 |
| Pierce L | 1,584 | |
| Pierce M A | 19,128 | |
| Pifiefer K J | 20,155 | |
| Pigott P M | 31,404 | 2,461 |
| Piir H R | 1,193 | |
| Piller F | 20,448 | |
| Pimentel M A | 541 | |
| Pimlott B K | 18,184 | |
| Pinch M A | 19,710 | |
| Pinhey C | 32,858 | 1,412 |
| Pinkerton J A | 16,584 | |
| Pinske G S | 9,292 | |
| Pinsonneault K K | 17,794 | 181 |
| Pipe J T | 18,595 | |
| Piper D A | 28,473 | |
| Pirie A B | 2,707 | 35 |
| Pirie D J | 23,876 | 1,461 |
| Pirie H J | 13,726 | 177 |
| Pirie T W | 32,622 | |
| Piters M | 20,700 | 123 |
| Pitfield P M | 15,466 | |
| Pitfield W D | 22,727 | |
| Pittao L | 27,583 | 2,212 |
| Pittman D J | 113 | |
| Pizzolon N E | 12,165 | |
| Plamondon A M | 18,760 | 66 |
| Plattor C E | 28,432 | |
| Plaxton B E | 19,007 | |
| Player M A | 599 | |
| Plesko S M | 11,357 | 946 |
| Plett C C | 12,790 | |
| Pletz B A | 20,002 | 2,236 |
| Pletz M A | 1,440 | |
| Pleym H | 30,134 | |
| Plouffe H D | 28,692 | |
| Plumridge A | 1,645 | |
| Pocock G I | 28,668 | |
| Podlasly M | 10,903 | |
| Pohl V J | 10,528 | |
| Pointer J | 2,010 | |
| Poirier L J | 33,941 | 1,694 |
| Poisson S | 9,575 | |
| Pojidaeff D | 35,151 | 3,815 |
| Pole L | 21,199 | |
| Pollard C R | 13,998 | |
| Pollard D C | 9,833 | 98 |
| Pollard E | 10,640 | |
| Polok K | 2,827 | |
| Polowyk M | 34,275 | 559 |
| Polson L E | 19,128 | |
| Pommer V | 18,398 | |
| Pond M J | 33,184 | |
| Ponsart B | 17,773 | |
| Poole C L | 18,462 | |
| Poole C M J | 23,028 | |
| Poole M K | 18,515 | |
| Poole R E | 41,624 | 1,224 |
| Poon A | 22,992 | |
| Poon R | 18,517 | |
| Popadynetz W A | 16,617 | |
| Pope A E | 44,565 | |
| Pope M D | 32,229 | 516 |
| Popham L J | 33,147 | 379 |
| Poquiz C T | 30,437 | |
| Poquiz P F | 31,821 | |
| Porcher J R | 31,386 | 1,745 |
| Porello B | 19,128 | |
| Porello E | 20,932 | |
| Porteous S | 7,275 | |
| Porter K G | 18,577 | |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Porter N F | 1,146 | |
| Posnikoff S E | 33,911 | |
| Postma D | 19,282 | |
| Postma P | 30,211 | |
| Potter E | 19,128 | |
| Potter N L | 27,203 | 2,665 |
| Potts S J | 5,826 | 80 |
| Potts W C | 28,692 | 658 |
| Poulsen M | 16,590 | 256 |
| Pounder C J | 10,702 | |
| Pow A F | 202 | 7 |
| Powell J | 18,564 | |
| Powell L | 1,207 | |
| Power B N | 20,271 | 55 |
| Powley W E | 32,894 | 817 |
| Poworoznyk L D | 28,424 | |
| Pozdnekoff M | 10,440 | |
| Pozer M P | 21,249 | 118 |
| Prakash D | 20,882 | |
| Prance M M | 24,837 | |
| Pranzl J | 18,595 | |
| Prasad N | 6,586 | 67 |
| Pratt A L | 22,342 | |
| Pratt K R | 3,214 | |
| Pratt W A | 7,922 | 685 |
| Praznik R W | 3,115 | |
| Preboy J P | 31,502 | 208 |
| Preena F S | 32,931 | |
| Preena R N | 20,562 | 23 |
| Prentice N D J | 30,379 | |
| Presbury M B | 11,675 | 112 |
| Prescod S | 2,824 | 407 |
| Prescott L M | 17,630 | |
| Preston D | 30,289 | |
| Preston E J | 9,196 | |
| Preston H S | 13,001 | |
| Preston T H | 27,203 | 1,052 |
| Prette S G | 23,478 | |
| Pretty J L | 17,037 | 998 |
| Prewett I C | 27,321 | 137 |
| Price C B | 28,709 | 2,689 |
| Price D L | 4,002 | 97 |
| Price J | 7,684 | |
| Price J D | 19,128 | |
| Price R W | 23,705 | |
| Price U | 26,157 | |
| Pridmore L J | 19,583 | |
| Priebatsch V E | 29,249 | 2,548 |
| Priebe E | 685 | 100 |
| Prime F M | 66,252 | |
| Prince W | 1,241 | |
| Pringle P | 11,971 | |
| Prior D | 18,595 | |
| Prior G W | 22,360 | |
| Prior K | 18,236 | |
| Pritchard G | 6,853 | |
| Proctor E | 37,925 | 753 |
| Proctor G | 4,676 | |
| Proctor M A | 6,846 | 707 |
| Proctor V E | 10,871 | |
| Procyshyn B A | 18,693 | |
| Prokopetz K | 2,218 | 594 |
| Propp S L | 15,457 | |
| Proudfoot D | 22,577 | |
| Proudfoot D | 33,911 | 2,079 |
| Proudfoot M M | 17,078 | 7 |
| Proudman B C | 19,128 | |
| Prowse J E | 29,559 | |
| Proznick A | 1,492 | |
| Proznick A M | 23,020 | 651 |
| Pruner A | 4,370 | |
| Ptolemy B L | 16,764 | |
| Pugh B | 88 | |
| Pugh W B | 243 | |
| Pulay E | 15,591 | |
| Pulfer R | 9,221 | |
| Pullen P M | 42,852 | 1,612 |
| Puls D M | 16,048 | |
| Puls N P | 19,552 | |
| Pulver M H | 20,721 | |
| Pump J | 17,119 | 75 |
| Purdie S L | 3,888 | 292 |
| Purdy P J | 3,904 | |
| Purewal G K | 19,128 | |
| Purslow B | 19,953 | 302 |
| Pushak R E | 1,350 | |
| Putman J E | 38,162 | |
| Pybus T | 726 | 15 |
| Pye G J | 6,539 | 936 |
| Pyne M P | 27,839 | 488 |
| Pynn P A | 17,646 | |
| Quaedvlieg J | 1,878 | 67 |
| Quinn J C | 33,151 | 1,855 |
| Quint S A | 20,725 | 470 |
| Quintrell W P | 25,952 | |
| Quiring D Q | 21,297 | |
| Quiring M | 34,022 | 2,102 |
| Quirk E M | 551 | |
| Quirk R J | 16,310 | |
| Rabang D B | 271 | |
| Rablah J | 5,424 | |
| Rabuka L I | 31,078 | 1,273 |
| Race P | 31,203 | |
| Race S L | 20,303 | |
| Radermacher M | 9,103 | 439 |
| Radford M | 18,595 | |
| Radke A E | 23,022 | 9 |
| Radomske W A | 4,252 | 536 |
| Radu S | 12,264 | |
| Rae J B | 32,385 | |
| Rae L I | 34,951 | 2,573 |
| Rafuse A W | 22,258 | |
| Rafuse E F | 32,843 | |
| Raglan C | 19,036 | |
| Rahim T | 23,243 | |
| Rahtjen P A | 28,294 | 1,226 |
| Rai G | 1,225 | 213 |
| Rai R K | 21,318 | |
| Railton E H | 370 | |
| Raine M | 21,354 | |
| Rainey C A | 44,418 | 1,120 |
| Rainville M L | 6,411 | |
| Raiska B C | 16,829 | |
| Ralfs R B H | 49,967 | 773 |
| Ralph I | 20,379 | |
| Ralph T | 6,843 | |
| Ramdharee G M | 20,470 | |
| Ramdharee N P | 30,162 | |
| Rampling P | 15,619 | |
| Ramroop B H | 579 | |
| Ramsay C | 14,011 | |
| Ramsay C | 10,647 | 199 |
| Ramsay E | 257 | |
| Ramsdale E P | 2,510 | 7 |
| Ramsell E E | 20,932 | 751 |
| Ramsey J R | 19,384 | |
| Ramshaw B | 13,531 | 104 |
| Ramslie M J | 29,246 | |
| Ranches C Q | 29,759 | |
| Randle P C | 17,275 | 198 |
| Rankin J M | 33,935 | 1,087 |
| Rankin J L | 15,281 | |
| Ransford W W | 11,218 | |
| Ransom M W H | 18,699 | 56 |
| Ranta L | 17,939 | 243 |
| Rasi J C | 23,184 | |
| Rask M E | 18,428 | |
| Ratcliffe M D | 18,595 | |
| Ratcliffe N L | 9,343 | 250 |
| Rath S A | 20,364 | |
| Ratsoy E | 19,199 | |
| Rattray M | 18,569 | |
| Ratzlaff R C | 11,103 | 267 |
| Rauk K J | 17,605 | |
| Raun R M | 11,244 | 350 |
| Rautio C A | 4,154 | |
| Rawlins M M | 10,094 | |
| Ray J E | 29,705 | 2,392 |
| Rayner P | 20,433 | |
| Rayner V L | 21,065 | |
| Read D G | 40,980 | 2,481 |
| Reano D J | 33,941 | 30 |
| Rebkowich M N | 35,050 | 1,391 |
| Redden L L | 1,570 | |
| Reddy G | 18,751 | |
| Redecopp C E | 19,128 | |
| Redford J W | 32,846 | 1,634 |
| Redick F A | 11,222 | 269 |
| Redmond L I | 35,704 | |
| Redmond M | 3,382 | 92 |
| Redwick R M | 4,827 | |
| Reece G W | 35,707 | |
| Reed B | 14,386 | |
| Reed D E | 20,519 | |
| Reed K | 9,943 | 1,008 |
| Reede S E | 12,667 | 373 |
| Reems J F | 4,431 | |
| Rees S J | 10,634 | 453 |
| Reeve J | 19,470 | |
| Regan E | 8,895 | 219 |
| Regier B | 13,917 | |
| Reglin W | 3,445 | 146 |
| Regnier D A | 34,226 | |
| Regnier G M | 23,323 | |
| Reher M | 13,750 | |
| Rehill J M | 18,595 | |
| Reichert G M | 22,915 | 19 |
| Reicker H C | 19,248 | |
| Reid A | 19,478 | 23 |
| Reid D E | 35,077 | 1,675 |
| Reid E B | 35,073 | |
| Reid H T | 25,120 | |
| Reid J I | 18,904 | |
| Reid M J | 28,099 | |
| Reid M K | 14,343 | 576 |
| Reid V J | 241 | |
| Reimer E G | 949 | 126 |
| Reimer J L | 17,148 | 1,259 |
| Reimer K P | 8,153 | |
| Reimer L A M | 21,017 | |
| Reinhold R | 17,990 | |
| Reiter F A | 18,513 | |
| Reith D | 1,051 | |
| Relph W J | 325 | |
| Remedios V V | 17,591 | |
| Rempel D | 19,128 | |
| Rempel R | 17,990 | |
| Remple B | 2,072 | |
| Remple J | 18,595 | |
| Remple S | 62,302 | 5,386 |
| Remple W | 916 | 90 |
| Renaud R E | 3,625 | |
| Rendle G A | 46,625 | |
| Renfrew V M | 19,447 | 42 |
| Reniero M | 18,643 | |
| Rennie A M | 17,973 | |
| Rennie B A | 22,992 | |
| Rennie D C | 208 | |
| Renwick S J | 10,628 | |
| Renwick W S | 18,405 | 14 |
| Repard A | 24,696 | |
| Restrick M | 21,226 | |
| Reumkens D | 15,235 | |
| Revoy L | 18,285 | |
| Reynard D A | 19,672 | |
| Reynaud S J | 16,529 | 88 |
| Reynen S | 19,098 | |
| Reynolds F | 6,803 | 115 |
| Reynolds J M | 34,419 | 1,873 |
| Reynolds J M | 16,408 | 225 |
| Reynolds P J | 75,547 | 1,829 |
| Rhodes D E | 30,302 | 19 |
| Rhodes D J | 18,486 | |
| Rice G A | 27,203 | 970 |
| Rice M J | 18,109 | 830 |
| Richard D L | 4,291 | |
| Richard P | 16,384 | |
| Richards B J | 30,328 | 1,298 |
| Richards G E A | 20,970 | |
| Richards G J | 30,302 | 1,286 |
| Richards H M | 77,960 | 4,256 |
| Richards K D | 204 | |
| Richards V A J | 36,344 | |
| Richardson C W M | 20,540 | 105 |
| Richardson D | 27,313 | 2,129 |
| Richardson D | 3,344 | |
| Richardson E J | 22,002 | |
| Richardson J A | 45,860 | 10,107 |
| Richardson K | 18,595 | |
| Richardson P | 9,135 | |
| Richardson R J | 19,779 | |
| Richardson V K | 18,765 | |
| Richter L D | 28,247 | 3,210 |
| Richter W | 9,845 | |
| Ricks J M | 20,859 | |
| Rickwood M R | 20,530 | |
| Riddell I M | 33,941 | 939 |
| Riddler P | 19,854 | |
| Rideout A | 27,203 | 22 |
| Ridge P | 58 | |
| Ridings J | 18,595 | 7 |
| Riediger I M | 7,924 | |
| Riel N E E | 19,128 | |
| Ries R | 18,606 | |
| Rigby C G | 7,688 | |
| Rigg M | 31,389 | 201 |
| Riggins H M | 7,138 | 141 |
| Rigler D J | 316 | |
| Rigsby Y M | 19,419 | 137 |
| Rintala V L | 19,128 | |
| Rintoul A R | 10,275 | |
| Ripley G L | 34,419 | |
| Rissone S L | 18,502 | |
| Ritchie D P | 18,810 | 1,318 |
| Ritchie K E | 12,106 | 61 |
| Ritchie L S | 29,991 | |
| Rivas C A | 46 | |
| Rivera N S | 993 | |
| Roach D L | 20,374 | |
| Roark T D | 31,937 | 3,046 |
| Robaczewski M C | 7,349 | |
| Robb E S | 19,561 | |
| Robb M F | 20,123 | |
| Robbins B M | 31,619 | |
| Robbins D L | 27,579 | |
| Robbins L | 10,325 | 51 |
| Robbins L M | 7,826 | |
| Robbins M E | 20,052 | |
| Robbins M E | 9,261 | |
| Robbins P M | 5,504 | |
| Robbins W L | 17,230 | |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Robe J L | 17,990 | |
| Robert R A | 8,778 | 50 |
| Roberts A J | 3,815 | |
| Roberts C R | 12,185 | |
| Roberts E | 19,977 | |
| Roberts J A | 666 | |
| Roberts J M | 18,695 | |
| Roberts P | 10,675 | |
| Roberts R B | 27,420 | |
| Roberts R O | 22,687 | 43 |
| Roberts S R | 31,735 | |
| Roberts W J | 3,283 | |
| Robertshaw J Y | 17,756 | |
| Robertson A C | 13,250 | 937 |
| Robertson C A | 10,555 | 678 |
| Robertson D R | 43,032 | 1,044 |
| Robertson F J | 5,574 | |
| Robertson G | 325 | |
| Robertson G H | 38,277 | 3,250 |
| Robertson K | 20,981 | 18 |
| Robertson L S | 33,941 | 839 |
| Robertson P | 28,692 | 8,113 |
| Robertson P G | 30,900 | |
| Robertson P | 16,492 | 427 |
| Robertson P L | 11,378 | |
| Robertson T | 808 | |
| Robertson W B | 2,661 | |
| Robertson W D | 8,605 | |
| Robey N J | 16,853 | |
| Robichaud H R | 4,547 | 533 |
| Robinson D M | 30,695 | |
| Robinson H | 19,069 | |
| Robinson J K | 31,688 | |
| Robinson J M | 12,734 | 174 |
| Robinson K J | 33,147 | 44 |
| Robinson L | 17,941 | |
| Robinson M A | 25,991 | |
| Robinson N A | 21,642 | |
| Robinson N M | 18,483 | |
| Robinson R | 30,223 | 10 |
| Robinson R M | 28,692 | 37 |
| Robinson S | 19,958 | |
| Robinson S E | 19,128 | |
| Robinson V P | 20,319 | |
| Robinson W T | 7,851 | 398 |
| Roblin M J | 11,541 | |
| Roblin Y F | 20,606 | |
| Robson V L | 381 | |
| Robson W J | 1,193 | |
| Roche C G | 3,926 | |
| Roche G P | 679 | |
| Rockett F R | 14,180 | 231 |
| Rockett P L | 10,044 | |
| Rodford M L | 21,317 | |
| Rodowski M C | 19,893 | |
| Rodrigue D E | 17,184 | |
| Rodrigues A A | 3,234 | |
| Rodrigues C | 13,679 | 242 |
| Roehling R | 9,250 | 402 |
| Rogers B A | 35,077 | |
| Rogers D F | 19,258 | |
| Rogers E | 31,786 | 57 |
| Rogers J H | 21,683 | |
| Rogers J R | 16,399 | 2,752 |
| Rogers M R | 15,830 | |
| Rogers S L | 26,453 | 35 |
| Rogers W E | 27,203 | |
| Rogers W F | 26,864 | |
| Rohan H J | 33,935 | 2,474 |
| Rokochy J | 11,489 | |
| Rolls B A | 34,419 | 1,727 |
| Romain W A | 36,101 | 106 |
| Romanchuk D | 19,448 | |
| Romans D-L | 13,179 | |
| Romas M | 5,138 | |
| Romell J V | 16,499 | 1,016 |
| Rondestvedt G A | 7,345 | 208 |
| Rondow D M | 18,762 | |
| Rooney S | 18,957 | |
| Rooney T | 32,521 | |
| Rose B P | 17,654 | |
| Rose E K | 2,825 | |
| Rose J A P | 32,042 | |
| Rosebrugh D | 17,990 | |
| Rosequist G | 31,065 | |
| Rosiek S | 19,482 | |
| Rosner T | 18,652 | 125 |
| Ross A F | 75,197 | 644 |
| Ross A L | 29,894 | |
| Ross B | 10,398 | |
| Ross C | 4,423 | |
| Ross E | 10,698 | 186 |
| Ross J P | 16,404 | |
| Ross L E | 34,924 | 554 |
| Ross M | 16,341 | |
| Ross R M | 48,011 | |
| Ross S | 3,010 | |
| Ross S E | 38,297 | 47 |
| Ross S E | 10,498 | |
| Ross S G | 66,602 | |
| Ross S H | 32,397 | 1,234 |
| Roth C H | 11,368 | |
| Rothenberg R G | 35,675 | |
| Rottluff J A L | 1,996 | |
| Rotz H A | 18,479 | |
| Rougeau T | 6,967 | |
| Rough G W | 27,203 | 156 |
| Routley A J | 1,089 | |
| Routley M P | 33,927 | |
| Routley P L | 18,971 | |
| Rowan L | 29,529 | 4,012 |
| Rowe B A | 244 | |
| Rowe H L | 14,819 | |
| Rowe J F | 36,658 | 121 |
| Rowe S A | 18,251 | |
| Rowe W E | 6,320 | 295 |
| Rowland M H | 11,493 | 118 |
| Rowland S D | 19,313 | 287 |
| Rowlett G A | 34,419 | 1,755 |
| Roy G J L | 33,385 | 1,025 |
| Roy M | 17,614 | 131 |
| Roy M F N | 30,179 | |
| Roy P M P | 292 | |
| Roy R Y | 30,059 | 12 |
| Roy S J | 15,583 | |
| Royal P C | 19,077 | |
| Rudolf A L | 484 | |
| Rudy D A | 31,071 | 391 |
| Ruemke A | 18,429 | |
| Ruf G | 5,540 | |
| Ruffle D J | 8,717 | 221 |
| Ruggieri K | 22,527 | 1,174 |
| Rumble M L | 9,061 | |
| Runganaikaloo B | 41,061 | |
| Runganaikaloo J | 9,627 | |
| Runghen R | 30,394 | 4 |
| Runghen V | 31,162 | |
| Runka C | 31,092 | 1,704 |
| Rusch L J | 31,939 | 1,441 |
| Rush J M | 42,080 | 663 |
| Rushworth D M | 38,058 | 6,799 |
| Rusk P E | 19,377 | |
| Rusnak M | 48,612 | |
| Russell B | 10,834 | |
| Russell C E | 14,320 | |
| Russell D G | 20,520 | |
| Russell D R | 20,244 | |
| Russell D V | 30,857 | 119 |
| Russell E J | 22,244 | |
| Russell J | 4,371 | 409 |
| Russell J J | 18,595 | |
| Russell J S | 27,085 | 1,665 |
| Russell M | 17,105 | |
| Russell M J | 20,702 | |
| Russell P G | 6,673 | 89 |
| Russell R W | 29,057 | 4,356 |
| Russell S J | 17,373 | |
| Russell S M | 18,005 | |
| Russell T E | 21,861 | |
| Russell W | 33,431 | |
| Rust J H | 18,751 | |
| Rust K C | 17,754 | |
| Rutherford J S | 21,063 | |
| Rutherford O E | 30,754 | |
| Rutherford R D | 20,932 | |
| Rutledge S A | 20,148 | |
| Ruttle L | 931 | |
| Rutzebeck R | 26,343 | |
| Ryan B | 18,597 | |
| Ryan C E | 79,621 | 233 |
| Ryan D J | 19,299 | |
| Ryan H A | 34,347 | 1,553 |
| Ryan M A | 21,243 | |
| Ryan T C | 21,549 | |
| Ryan T D | 26,435 | |
| Rychkun M E P | 31,496 | |
| Ryder A C | 28,774 | 1,188 |
| Ryder G P | 23,705 | |
| Rylan E B | 21,139 | |
| Ryman D | 246 | |
| Ryniak I L | 3,375 | |
| Ryshak D V | 31,152 | |
| Ryshak E E | 31,172 | |
| Rzepa J C | 23,153 | 611 |
| Saari K R | 20,208 | |
| Saari M | 19,128 | |
| Saboe W | 21,133 | 16 |
| Sabourin D | 6,495 | |
| Sacho T | 20,159 | |
| Sackville D A | 27,109 | |
| Sadar M R | 31,121 | 15 |
| Sadler M C | 656 | |
| Sadler R J | 22,048 | |
| Sage D C | 2,944 | 31 |
| Sagen A | 19,128 | 50 |
| Saint John A | 5,479 | |
| Sakakibara F | 13,639 | 1,211 |
| Saladin E | 29,197 | |
| Salazar E J | 28,692 | 741 |
| Salisbury D M | 33,232 | 2,134 |
| Sall G K | 7,755 | |
| Sall S | 17,401 | 7 |
| Salmon B A | 11,202 | |
| Salmond F | 8,475 | |
| Salter D E | 17,739 | |
| Salvador D | 19,138 | |
| Samalack F L | 19,109 | |
| Samosinski L M | 21,670 | 2,759 |
| Sampson G M | 17,162 | |
| Samson M | 25,712 | 755 |
| Sanassy S | 32,225 | |
| Sanchez E | 6,037 | |
| Sander G M | 23,591 | |
| Sanders C | 27,470 | |
| Sanders S J | 20,649 | 2,177 |
| Sanderson K P | 20,024 | |
| Sandhu P K | 16,046 | |
| Sandiford A | 32,476 | |
| Sandlan A | 30,164 | |
| Sandnes A | 11,583 | 227 |
| Sands J R | 28,786 | |
| Sanford W | 21,735 | 13 |
| Sangha L | 17,994 | |
| Sankey B | 21,638 | |
| Santarossa E M | 8,642 | |
| Santucci F | 24,380 | 4,101 |
| Saparamadu W G D | 33,217 | |
| Sapriken K R | 33,884 | 837 |
| Saralegui L | 32,051 | |
| Sargeant B C | 31,650 | |
| Sargeant P J | 30,221 | |
| Sargent D | 33,874 | 289 |
| Sartorio M L | 19,128 | |
| Sat Y Y D | 30,960 | |
| Satsevich O | 27,404 | |
| Saugstad A M | 5,136 | 93 |
| Saugstad J D | 4,506 | |
| Saunders M J | 32,525 | 986 |
| Saunders S E | 42,544 | |
| Saunders T | 17,601 | 250 |
| Saunders V A | 17,569 | |
| Sauve J B | 699 | |
| Sauvie A M | 519 | |
| Savage B | 32,176 | 1,258 |
| Savage E M | 21,421 | |
| Savage R A | 25,577 | 2,699 |
| Savard I M | 20,735 | 997 |
| Savard L | 11,195 | |
| Savarie N | 903 | |
| Savoie M R | 18,972 | 156 |
| Savoie T M | 35,450 | |
| Sawchenko C A | 19,150 | |
| Sawracki E A | 34,392 | 267 |
| Sawyer S | 21,336 | |
| Sawyer S E | 8,473 | 797 |
| Sayer A J | 14,106 | |
| Sayers G | 1,166 | |
| Scales P S | 33,124 | |
| Scaletta G | 30,295 | 2,004 |
| Schaeffer E P | 22,827 | |
| Schallock L M | 19,128 | |
| Scheck D P | 18,990 | 7 |
| Scheel J | 22,256 | |
| Scheetz L L | 21,629 | 195 |
| Scheitel S A | 14,978 | 1,085 |
| Schell V S A | 19,871 | 1,389 |
| Schellenberg L J | 19,299 | |
| Schellenberg R | 12,249 | 1,136 |
| Scherban B M | 8,614 | |
| Schick R E | 35,077 | 1,744 |
| Schifferns S A | 20,588 | |
| Schiller C | 15,117 | |
| Schillinger M | 3,478 | |
| Schindell L L | 5,795 | |
| Schlyecher Y | 19,128 | |
| Schmidt E | 9,148 | |
| Schmidt J | 13,626 | |
| Schmidt K A | 21,808 | |
| Schmidt L M | 19,128 | |
| Schmidt O A | 22,710 | 1,575 |
| Schmidt W | 18,595 | 1,025 |
| Schmitz L R | 22,992 | |
| Schneid A | 6,066 | |
| Schneider D O | 77,815 | 5,261 |
| Schneider J M | 16,387 | 2,822 |
| Schneider N J | 11,319 | 1,994 |
| Schneider S H | 20,214 | |
| Schnurr F J | 30,302 | 2,618 |
| Schoeler K | 2,681 | |
| Schoenfeld H F P | 21,017 | |
| Scholz I | 18,595 | 291 |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Schon M | 19,885 | 171 |
| Schotts P J | 14,887 | |
| Schouten J | 31,158 | |
| Schramm C | 32,928 | 529 |
| Schreifels B | 18,595 | 7 |
| Schretlen K E | 272 | |
| Schuler U B | 32,222 | |
| Schultz C | 12,691 | |
| Schultz G E | 20,121 | 449 |
| Schumaker L | 17,094 | |
| Schumann J H | 19,509 | |
| Schumph D | 30,303 | 309 |
| Schuttinga C J | 20,006 | |
| Schutz A | 31,005 | 237 |
| Schuurman J C | 10,129 | |
| Schwab B | 34,286 | 700 |
| Schwartzenhauer W | 42,717 | 2,953 |
| Schwartzentruber A | 40,053 | 231 |
| Scobie R M | 19,394 | 574 |
| Scoten G E | 3,973 | |
| Scott C R | 1,697 | |
| Scott D | 1,301 | |
| Scott D A | 19,128 | |
| Scott E A | 409 | |
| Scott G K | 31,646 | |
| Scott H | 30,104 | 1,154 |
| Scott I E | 21,598 | |
| Scott J | 21,652 | |
| Scott P M | 9,248 | |
| Scott R L | 34,762 | 1,440 |
| Scott T G | 19,564 | |
| Scott V J | 21,251 | |
| Scott W A | 24,633 | |
| Scovill D | 4,240 | 36 |
| Scuka A V | 3,626 | 60 |
| Seale F | 9,501 | |
| Seaman M R | 18,707 | 765 |
| Secord W R | 32,457 | |
| See R | 5,651 | |
| Seed D | 31,138 | 959 |
| Seeley M C | 10,344 | 612 |
| Seepersad M | 715 | |
| Seepersad P B | 32,976 | |
| Segate J M | 20,932 | 1,632 |
| Segec E H | 31,879 | |
| Segui C | 18,883 | |
| Seguin R M | 18,542 | |
| Sehmi N S | 45,097 | 5,859 |
| Sehmi S | 18,383 | 92 |
| Seidel N J | 15,460 | 352 |
| Seignoret E D | 19,471 | |
| Seigo J M | 25,107 | |
| Seiler A | 14,790 | 221 |
| Sekhon S K | 30,918 | |
| Sela C | 30,020 | |
| Seliski L J | 33,941 | 1,602 |
| Selkirk J | 7,863 | |
| Sellers W J | 34,419 | 1,639 |
| Seltenrich R R | 32,032 | 1,372 |
| Selvaraja K | 29,861 | |
| Selwood W E | 33,825 | |
| Sendall I | 16,008 | 111 |
| Sendall L R M | 18,595 | |
| Senecal M | 21,703 | |
| Senger C | 1,415 | |
| Senior F F | 1,767 | |
| Sensarnie D A | 18,922 | |
| Senum S | 44,747 | 1,456 |
| Sepke B A | 19,599 | |
| Sepke D S | 20,320 | |
| Serack C G | 1,593 | |
| Serafin R M L | 117 | |
| Serediuk L A | 357 | |
| Service L B | 18,595 | |
| Sestak F E | 4,226 | |
| Setter L M E | 16,239 | 1,092 |
| Setterholt S E | 19,126 | |
| Setzer L | 30,521 | |
| Seville D | 10,040 | |
| Seville G H | 1,119 | |
| Seville J C | 3,620 | |
| Seward T L | 37,316 | |
| Sewell A E | 31,688 | |
| Sewell P R | 21,752 | |
| Shafer L | 19,227 | |
| Shaikh K | 15,541 | |
| Shalman D C | 46,780 | 1,528 |
| Sham L | 30,692 | |
| Sham Y S | 31,884 | 10 |
| Shama R | 12,265 | |
| Shames P L | 33,715 | 1,744 |
| Shand J E | 30,876 | 2,379 |
| Shandler H T | 19,386 | |
| Shanks J A | 34,214 | 794 |
| Shannon J S | 27,203 | 771 |
| Shantz B | 13,866 | 1,775 |
| Shapira A E | 27,015 | |
| Sharer J W | 29,209 | 63 |
| Shareski D L | 10,888 | 301 |
| Sharma A | 19,009 | |
| Sharma V C | 13,552 | |
| Sharp C A | 10,869 | |
| Sharpe D S | 20,681 | 104 |
| Sharpe D W | 6,834 | |
| Sharpe M A | 19,128 | |
| Sharpe R M | 7,251 | |
| Shave L E | 19,128 | |
| Shaw B I | 18,595 | |
| Shaw C | 36,658 | |
| Shaw D B | 26,050 | 405 |
| Shaw E M | 23,184 | 328 |
| Shaw F J | 19,128 | |
| Shaw H M | 20,119 | |
| Shaw M A | 14,587 | 1,377 |
| Shaw M J | 18,282 | |
| Shaw P | 32,457 | 717 |
| Shaw-McLaren P | 5,399 | 89 |
| Shea M K | 18,595 | |
| Sheeley J K | 16,004 | 586 |
| Sheers D E | 501 | |
| Sheers I B | 19,316 | |
| Shellard K G | 27,084 | |
| Shelley N G | 31,382 | |
| Shendruk S | 25,580 | 948 |
| Shepert W L | 16,484 | |
| Shepherd C I | 31,351 | 696 |
| Shepherd R A | 18,839 | |
| Sheppard K M | 24,191 | 852 |
| Sheppard L | 28,695 | 866 |
| Sheppard M T | 3,844 | |
| Sheridan K | 22,261 | 8 |
| Sheridan W | 2,130 | |
| Sherred D L | 8,058 | 54 |
| Shewchuk S E | 21,171 | 675 |
| Shewel H L | 32,400 | 2,748 |
| Shewfelt Y R | 31,720 | |
| Shields D E | 11,375 | 2 |
| Shields J M | 20,489 | |
| Shields V F | 18,860 | |
| Shields Z L | 18,333 | |
| Shill B K | 37,649 | 578 |
| Shimoyama M H | 22,557 | |
| Shinto M M | 33,450 | 6,465 |
| Shipper J | 27,284 | 546 |
| Shirley R L | 18,595 | |
| Shobe A | 19,873 | |
| Shordee W | 31,643 | |
| Short L | 14,299 | |
| Short P J | 34,391 | 198 |
| Short R J | 12,321 | |
| Shorthouse D | 20,932 | |
| Shortt C A | 19,789 | 128 |
| Shortt M A | 12,422 | |
| Shrimpton M | 25,412 | |
| Shroff R M | 21,396 | 945 |
| Shuttleworth B | 21,473 | |
| Sidhu S | 21,199 | 39 |
| Sidky A Y | 78,234 | |
| Sidler M | 22,495 | |
| Sidsworth M S | 34,419 | |
| Sieber S | 20,479 | |
| Sieg B | 8,468 | 1,446 |
| Siegal M | 13,309 | 171 |
| Siemens K A | 5,051 | |
| Siemens R A | 29,804 | |
| Siempelkamp W E | 19,452 | 142 |
| Sieverts J C | 3,037 | |
| Sigal M | 10,415 | |
| Siggers K T | 6,598 | 425 |
| Silbernagel M P | 46,231 | |
| Sillars L | 11,682 | |
| Silman M J | 7,029 | |
| Silver M R | 33,728 | |
| Silvester S L | 18,595 | 148 |
| Silzer S J | 29,637 | |
| Simister S A | 2,135 | |
| Simmie E M | 31,149 | |
| Simmons J-A | 6,946 | 30 |
| Simms M I | 20,867 | |
| Simms S M | 19,215 | 15 |
| Simpson A | 9,395 | |
| Simpson C | 10,283 | |
| Simpson C J | 26,927 | 491 |
| Simpson D | 4,151 | |
| Simpson D F | 30,477 | |
| Simpson D L | 4,802 | |
| Simpson G | 30,230 | 281 |
| Simpson G | 33,313 | 684 |
| Simpson L | 17,097 | |
| Simpson M | 739 | 10 |
| Simpson N C | 9,013 | |
| Simpson P | 17,131 | |
| Simpson T | 30,024 | |
| Simpson V J | 18,595 | |
| Simpson V P | 18,970 | |
| Sims J W | 20,943 | |
| Simson S G | 27,986 | 973 |
| Sinclair A | 295 | |
| Sinclair C | 31,995 | 3,130 |
| Sinclair O M | 61,265 | |
| Sinclair P M | 34,951 | 1,265 |
| Sinclair R D | 19,199 | 490 |
| Sing B M | 19,128 | |
| Singbeil K H | 20,869 | |
| Sinke A M | 17,991 | 29 |
| Sinke A S | 6,888 | |
| Sinnen K L | 34,704 | |
| Sinnen M S | 34,226 | |
| Sioui A | 20,966 | |
| Sisson J A | 30,558 | |
| Sitko R | 1,725 | 46 |
| Sivertson L | 18,363 | |
| Sivewright A | 36,380 | |
| Sivewright A B | 30,075 | |
| Sjoberg S M | 3,243 | |
| Skaaravik P L | 29,958 | |
| Skaarup V A | 19,848 | 1,880 |
| Skadsheim P | 1,390 | |
| Skea J | 13,562 | 268 |
| Skellett M F | 10,199 | |
| Skidmore T | 14,319 | 631 |
| Skilnick M | 18,831 | |
| Skodiak N C | 24,128 | |
| Skogstad K C | 19,289 | |
| Skulmoski A L | 30,302 | 7,914 |
| Sky R M | 20,984 | |
| Slama A | 14,764 | |
| Slaney E L | 28,388 | |
| Slang A J | 13,993 | |
| Slater S M | 27,128 | |
| Slatten O | 30,409 | |
| Sleeva C V | 19,083 | |
| Slemko L | 17,469 | |
| Slevin B | 21,989 | 16 |
| Slevin P J | 9,828 | |
| Slevin S | 36,863 | |
| Slieker E | 9,633 | |
| Slobin P | 3,231 | |
| Small D A | 31,759 | |
| Small E R | 32,683 | |
| Small G W | 40,867 | 196 |
| Small V E | 21,005 | 12 |
| Smart C L | 13,120 | 196 |
| Smart G | 12,654 | 1,292 |
| Smart J | 37,548 | 1,129 |
| Smart M R | 75,522 | 1,326 |
| Smart T D | 606 | |
| Smart W | 28,778 | |
| Smeeton B A | 8,918 | |
| Smekal D | 61,265 | |
| Smelser L M | 1,396 | |
| Smith A | 19,792 | |
| Smith A J | 26,448 | |
| Smith A L | 7,655 | |
| Smith A M | 31,312 | 87 |
| Smith B D | 19,206 | |
| Smith B K | 7,142 | |
| Smith B M | 5,610 | 20 |
| Smith C | 18,595 | 215 |
| Smith C | 27,203 | 15 |
| Smith C A | 19,130 | |
| Smith C J | 19,128 | |
| Smith C J | 19,382 | 33 |
| Smith D | 32,387 | 1,692 |
| Smith D J | 12,721 | |
| Smith D M | 21,023 | |
| Smith D U | 11,794 | 244 |
| Smith E | 643 | 74 |
| Smith E P | 19,128 | |
| Smith E V | 17,877 | |
| Smith F L | 18,488 | |
| Smith G | 13,220 | |
| Smith G | 27,203 | 234 |
| Smith G R | 37,698 | 1,847 |
| Smith H E | 19,395 | |
| Smith H E | 20,932 | |
| Smith H J | 21,910 | |
| Smith H P | 20,272 | |
| Smith I | 32,970 | 145 |
| Smith J | 17,869 | |
| Smith J | 7,929 | 28 |
| Smith J E | 21,806 | 23 |
| Smith J H | 78,690 | 3,499 |
| Smith J L | 18,926 | 376 |
| Smith J M | 20,024 | |
| Smith J M M | 46,063 | 259 |
| Smith J R | 10,240 | |
| Smith K L | 9,946 | |
| Smith L | 18,595 | 27 |
| Smith L | 5,832 | |
| Smith L A | 6,669 | 543 |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Smith L M | 24,407 | |
| Smith M | 17,664 | |
| Smith M J | 25,627 | 109 |
| Smith M J | 24,456 | |
| Smith M J | 35,485 | 1,493 |
| Smith M M | 22,347 | |
| Smith M M | 19,128 | |
| Smith M V | 30,024 | |
| Smith N | 18,733 | |
| Smith N B | 19,128 | |
| Smith N D | 19,089 | |
| Smith N D | 28,472 | 312 |
| Smith P F | 16,932 | |
| Smith P H | 28,692 | 39 |
| Smith P J | 1,238 | |
| Smith P M | 28,692 | |
| Smith P M E | 16,864 | 2,729 |
| Smith R C | 28,070 | 13 |
| Smith R D | 779 | |
| Smith R E | 19,128 | |
| Smith R J | 19,014 | |
| Smith R L | 30,926 | |
| Smith R W | 17,055 | |
| Smith S B | 35,527 | |
| Smith S D | 433 | |
| Smith S D H | 12,238 | |
| Smith T | 4,266 | 245 |
| Smith T K | 21,682 | |
| Smith V G | 7,814 | |
| Smithers S D | 34,414 | 152 |
| Smook L K | 33,147 | 1,815 |
| Smuin M | 283 | |
| Smyth D | 481 | |
| Smyth S H | 19,436 | |
| Snelling M J | 20,434 | |
| Snelling M T | 30,144 | |
| Snetsinger J I | 24,071 | 1,029 |
| Snodgrass L J | 19,200 | 7 |
| Snook B J | 20,024 | |
| Snow L | 23,926 | |
| Snow S M | 318 | |
| Snowden M L | 18,861 | |
| Snyder J A | 21,938 | 17 |
| Snyder J C | 33,147 | 5,345 |
| Snyder P J | 15,474 | 1,035 |
| Snyders H | 28,941 | |
| So D | 20,276 | 40 |
| So J | 7,480 | |
| Soberg C M | 18,595 | |
| Sobo R | 20,934 | |
| Sobolewski A | 25,808 | 1,021 |
| Sobolewski P | 130 | |
| Sobool H C | 18,471 | |
| Sochasky S L | 17,357 | |
| Solberg S | 19,128 | |
| Soles S A | 18,970 | |
| Solk A | 35,707 | |
| Solk M A | 20,589 | |
| Solomon G C | 5,971 | |
| Solomon L V | 10,422 | |
| Solomon M | 19,037 | |
| Soltice V I | 19,971 | |
| Sommer M A | 27,044 | 4,385 |
| Sommerfeld S E | 9,917 | 328 |
| Sonley V E | 26,536 | 44 |
| Sontowski E | 27,753 | |
| Sookun K | 20,082 | |
| Sookun S | 31,791 | |
| Sorban A L | 9,907 | |
| Sorensen D L | 27,203 | 54 |
| Sorenson D M | 33,941 | 3,167 |
| Sorin D G | 30,302 | |
| Sortwell R E | 1,147 | |
| Sortwell R W | 25,532 | 173 |
| Sotkowy J M | 14,500 | 382 |
| Soukoreff E | 12,394 | |
| Soules D M | 24,406 | |
| Southwell C | 15,230 | |
| Southwell C A | 32,423 | |
| Southwell M E | 20,961 | |
| Sowinski P | 20,620 | |
| Sowinski P J | 31,079 | |
| Spaan M | 14,259 | |
| Spanner C M | 18,426 | |
| Sparks R W | 33,825 | 5,230 |
| Sparrow R | 19,128 | |
| Spearing J C | 23,083 | 474 |
| Speelman H H | 461 | |
| Speers W D C | 45,445 | 486 |
| Speirs P E | 11,936 | |
| Spence B M | 7,181 | |
| Spence C R | 28,827 | 5,411 |
| Spence G G | 42,747 | 1,191 |
| Spence M | 17,990 | |
| Spencer B A | 31,186 | 1,064 |
| Spencer G L | 31,624 | |
| Sperling E A | 26,998 | |
| Spice E E | 20,033 | |
| Spilsbury L H | 31,556 | 2,362 |
| Spilsted L B | 21,285 | |
| Spindor V | 33,927 | |
| Spinney H M | 1,972 | 10 |
| Spizawka A M | 22,009 | |
| Spoke M L | 39,348 | 2,065 |
| Spowart S L | 15,856 | 467 |
| Sprague D M | 18,595 | |
| Spurr M L | 18,713 | |
| Spurrell J | 29,352 | |
| Squire V | 17,003 | 145 |
| St Hilaire S V | 19,138 | |
| St James D A | 26,270 | 49 |
| St Paul-Butler K D | 24,877 | 1,027 |
| St-Denis R J | 28,621 | |
| St-Hilaire D M J | 3,990 | |
| St-Hilaire G A | 22,666 | |
| Stachera M | 25,847 | 1,317 |
| Staddon N | 34,472 | 266 |
| Stadig R A T | 21,895 | |
| Staehli S | 5,438 | 516 |
| Staff A E | 22,936 | 295 |
| Stager S B | 19,377 | 810 |
| Standish T C G | 32,409 | |
| Stanfield R | 12,597 | |
| Stang M A | 38,256 | 4,002 |
| Stangeland M R | 41,624 | 4,068 |
| Stanger C D | 32,075 | 1,447 |
| Stanisic V | 19,788 | |
| Stanley C | 4,430 | |
| Stanley D E | 20,588 | |
| Stannard H J | 19,128 | |
| Stansfield E M | 19,088 | |
| Stansfield W | 420 | |
| Stanton J G | 18,178 | |
| Staples H C | 21,955 | |
| Starck B | 11,517 | |
| Starenky A M | 32,508 | |
| Stark L | 18,449 | |
| Stark M A | 999 | |
| Starke L | 24,207 | 360 |
| Starkey K B | 2,741 | |
| Start E | 34,419 | 1,150 |
| Stasiuk G T | 15,578 | |
| Stasiuk S | 12,410 | |
| Stasko N J | 21,531 | |
| Stead K E | 17,899 | 196 |
| Stearns D M | 8,651 | |
| Stedman R J | 13,407 | |
| Steel B C | 29,164 | |
| Steele A S | 18,960 | |
| Steele S A | 19,298 | |
| Steels N | 253 | |
| Stein B M | 47,259 | 3,553 |
| Stein L M | 22,298 | |
| Stein L R | 28,692 | |
| Steinicke D G | 19,130 | 7 |
| Steinke N E | 23,622 | 15 |
| Steinke W P | 29,744 | |
| Stenback D | 998 | |
| Stenmark M O | 17,414 | 163 |
| Stenning J | 18,553 | |
| Stephen B A | 27,203 | 1,323 |
| Stephens B J | 17,257 | |
| Stephens T | 10,893 | |
| Stephenson B | 13,054 | |
| Stephenson C J | 23,048 | 2,391 |
| Stepputat R | 20,893 | |
| Stepputat S S | 300 | |
| Stetter D | 24,097 | |
| Stevan D | 8,185 | 782 |
| Stevan R D | 30,124 | 3,226 |
| Stevens I M | 871 | |
| Stevens J L | 9,612 | 5 |
| Stevens J M | 16,788 | |
| Stevens K E | 18,595 | |
| Stevens K W | 32,908 | 100 |
| Stevens R C | 17,080 | |
| Stevenson E M | 20,346 | |
| Stevenson J | 13,555 | 370 |
| Stevenson M | 20,243 | |
| Stevenson M | 5,685 | |
| Stevenson M A | 12,044 | |
| Stevenson M D | 27,203 | 4,045 |
| Stevenson M L | 3,451 | |
| Stevenson R | 31,044 | |
| Stevenson S L | 18,595 | |
| Stevenson T | 2,976 | |
| Stevlingson P M | 34,419 | 781 |
| Stewart A D | 8,481 | |
| Stewart B H | 16,537 | 351 |
| Stewart C E | 28,314 | 980 |
| Stewart C V | 23,715 | |
| Stewart D I | 5,831 | |
| Stewart D M | 20,323 | |
| Stewart H W | 19,414 | |
| Stewart I | 4,605 | |
| Stewart I V | 7,307 | |
| Stewart J | 6,163 | 7 |
| Stewart L F | 7,650 | |
| Stewart L L | 8,590 | 1,435 |
| Stewart L M S | 18,440 | 2,467 |
| Stewart M G | 19,731 | 1,163 |
| Stewart R J I | 6,397 | |
| Stewart S R | 31,404 | 1,871 |
| Stewart W F | 36,568 | |
| Stewart W H | 31,356 | |
| Stewart-Patterson C | 12,657 | |
| Stickland B J | 13,735 | |
| Stigrad F Y | 1,453 | |
| Still A | 9,961 | 139 |
| Stinnett M | 30,397 | 2,438 |
| Stinson H | 3,748 | |
| Stirling J C | 34,240 | 1,250 |
| Stobbe F K | 22,602 | 6 |
| Stockburn D | 22,160 | 34 |
| Stoddart R A | 32,057 | 455 |
| Stodola L A | 2,916 | 190 |
| Stokes B J | 2,922 | |
| Stokes J H | 32,690 | 933 |
| Stokes S C W | 5,482 | |
| Stolar H A | 11,793 | 665 |
| Stolte K W | 15,631 | |
| Stone J A A | 32,024 | 1,910 |
| Stone M E | 31,583 | |
| Stone M G | 28,692 | 86 |
| Stone P E | 3,218 | |
| Stopforth H R | 19,868 | |
| Storbakken L | 33,896 | 220 |
| Storey P D | 14,527 | 473 |
| Storoz A M | 19,582 | 86 |
| Storoz R J | 129 | |
| Stothers K A | 14,048 | |
| Stott J | 30,402 | 951 |
| Stoughton A M | 13,050 | 363 |
| Stoutenburg P | 17,673 | |
| Stovel S C | 4,991 | |
| Stowe D A | 29,569 | 286 |
| Stowell V M | 29,628 | |
| Straith A | 26,144 | 29 |
| Strate C L | 31,939 | |
| Stratford D | 16,463 | |
| Stratford T D | 5,537 | |
| Straub P D | 6,734 | |
| Straw S | 18,595 | |
| Strawson G | 19,128 | |
| Stretch D J | 28,756 | |
| Stroh C | 48,104 | 1,163 |
| Strohmaier R M | 44,046 | |
| Strom J M | 33,214 | |
| Stromgren M L | 19,272 | |
| Strudwick D A | 11,950 | 661 |
| Struthers J E | 9,999 | |
| Strychar I | 10,551 | 91 |
| Strycker C M | 19,255 | |
| Strymecki T H | 20,740 | 272 |
| Stuart A E | 17,739 | 132 |
| Stuart B H | 3,346 | |
| Stubbs P | 1,027 | |
| Stubel M | 30,132 | |
| Sturby G | 2,735 | |
| Sturgeon E M | 19,128 | |
| Styan J | 23,967 | |
| Styba M D | 18,370 | |
| Styger L M | 31,656 | |
| Suarez F B | 425 | |
| Sullivan J E | 7,863 | |
| Sullivan S E | 18,088 | |
| Sullivan T | 22,218 | |
| Sully K | 21,179 | |
| Summers B E | 22,820 | |
| Sun M | 24,328 | 1,258 |
| Sundstrom S | 28,690 | 2,125 |
| Sunga A | 31,919 | 569 |
| Sunnus P J | 418 | |
| Surkes S | 46,680 | 1,009 |
| Surko A A | 18,031 | |
| Surridge E L | 9,348 | |
| Susin D L | 13,775 | |
| Sussel B F | 32,908 | 780 |
| Sutcliffe A | 33,285 | 103 |
| Sutherland C | 18,587 | |
| Sutherland F E | 25,625 | |
| Sutherland J | 28,030 | |
| Sutherland L | 15,232 | 947 |
| Sutherland L M | 33,922 | 1,793 |
| Sutherland M T | 19,128 | 7 |
| Sutherland W | 33,618 | |
| Sutton C | 12,592 | |
| Sutton C M | 935 | |
| Sutton K | 18,904 | |
| Suwala D | 38,049 | 4,177 |
| Suzanne J C | 5,697 | |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Suzukovich H D | 33,622 | |
| Suzukovich R W | 26,223 | 133 |
| Swallow S | 31,935 | |
| Swan D G | 724 | |
| Swan L M | 11,687 | 70 |
| Swanson F N | 10,869 | |
| Swanson L R | 3,017 | |
| Swanson M E | 31,351 | |
| Swaykoski G L | 466 | |
| Swedberg G O | 28,090 | |
| Sweeney F C | 20,509 | |
| Sweet J G | 36,649 | 1,487 |
| Swindell D V | 17,471 | 67 |
| Switzer J E | 20,024 | |
| Switzer V P | 10,310 | 1,183 |
| Sykes C M | 28,230 | 367 |
| Sykes W A | 17,172 | |
| Sylte L C | 29,296 | 7 |
| Symington J | 13,304 | 1,747 |
| Symons J H | 30,302 | |
| Symons L | 18,525 | |
| Symons S H G | 30,863 | |
| Symons W G | 28,480 | |
| Syssoloff L I | 42,774 | 1,428 |
| Syvenky A M | 19,481 | |
| Szauer J | 25,363 | 1,813 |
| Szeto Y S | 31,855 | |
| Szolnyanszky M N | 18,692 | |
| Szotak M O | 19,443 | |
| Szymczak R | 8,952 | |
| Tait M E | 7,521 | |
| Tak L D | 7,006 | |
| Takahashi W | 34,660 | 373 |
| Takle N W H | 32,443 | |
| Talabis A L | 6,493 | |
| Talarico J | 32,904 | 2,116 |
| Talbot J | 10,748 | |
| Talbot L L | 28,099 | 269 |
| Talson M N | 30,258 | |
| Tam A K F | 30,655 | |
| Tam L | 20,302 | 7 |
| Tan I H | 30,371 | |
| Tan L G C L | 16,732 | |
| Tan M M C | 8,087 | |
| Tan P A | 31,865 | 7 |
| Tan S B L | 30,435 | |
| Tan T E | 30,150 | |
| Tang F S F | 19,752 | 71 |
| Tang W H | 31,692 | |
| Tangen E A | 21,923 | |
| Tank S D | 16,785 | |
| Tanner K | 3,618 | |
| Tanney M | 21,994 | 3,210 |
| Tantrum M R | 34,737 | |
| Tapanainen K | 22,363 | |
| Taporowski L | 10,068 | |
| Tarasewich A | 2,515 | 301 |
| Tarigan P L | 28,094 | |
| Tarnowski L | 436 | |
| Tarrant J L | 29,001 | |
| Tassonyi D I | 37,649 | 2,767 |
| Tate J | 21,745 | 2,915 |
| Tauiu R M | 9,934 | |
| Tawse W A | 17,820 | 251 |
| Taylor A | 19,293 | |
| Taylor A G | 39,568 | |
| Taylor A-M | 26,362 | |
| Taylor C A | 4,797 | |
| Taylor C M | 34,419 | 7 |
| Taylor D S | 4,988 | 32 |
| Taylor E A | 10,709 | |
| Taylor E A | 20,024 | 61 |
| Taylor E F A | 19,128 | |
| Taylor E M | 30,302 | 58 |
| Taylor F M | 958 | |
| Taylor I | 5,464 | |
| Taylor J A | 18,529 | |
| Taylor K J | 12,372 | |
| Taylor L | 3,735 | |
| Taylor M | 20,121 | |
| Taylor M E | 30,049 | |
| Taylor M J | 19,311 | |
| Taylor M S | 28,099 | 2,597 |
| Taylor R | 832 | |
| Taylor R P | 20,932 | |
| Taylor S | 4,084 | |
| Taylor S I | 19,128 | 700 |
| Taylor S L | 199 | |
| Taylor Z R | 7,170 | |
| Tayob S A | 31,041 | |
| Tebo B | 7,405 | 124 |
| Tegneby G B | 21,837 | |
| Teit H | 16,787 | |
| Tellez B | 19,130 | |
| Temple D E L | 62,527 | |
| Temple P J | 29,402 | |
| Temsland A | 31,152 | 143 |

| | Salary $ | Travel $ |
|---|---|---|
| Ten-Hoeve D | 9,293 | |
| Teng E | 29,818 | |
| Teng M | 20,121 | |
| Tengco M | 27,270 | 7 |
| Tennant B E | 18,426 | |
| Teoh P L | 391 | |
| Terai K | 18,595 | |
| Terepocki J L | 30,819 | |
| Terhune M | 6,569 | 411 |
| Ternus R | 16,776 | |
| Terpstra L M | 2,797 | |
| Terpstra S | 244 | |
| Terris S J | 28,577 | |
| Terry F | 31,372 | |
| Tessaro A | 4,221 | |
| Tetreau S L | 11,053 | 113 |
| Thame S | 12,193 | |
| Theemes T | 18,894 | |
| Therkelsen E M | 33,941 | 1,289 |
| Theroux V D | 10,438 | |
| Therrien H | 18,825 | |
| Therrien J | 26,770 | |
| Therrien J G | 19,003 | |
| Therrien M A | 21,561 | |
| Thery D J | 1,952 | |
| Theuerkauf M B | 31,461 | 264 |
| Thiagarajah T L | 31,486 | |
| Thibeault-Walker M | 17,847 | |
| Thicke M E | 13,105 | 449 |
| Thiessen E | 34,540 | |
| Thiessen J L | 21,361 | |
| Thiessen L S | 9,816 | 7 |
| Thiessen M | 33,941 | 1,129 |
| Thiessen M D | 17,330 | |
| Thiessen S M | 34,704 | |
| Thiessen V | 12,747 | |
| Thio K T | 26,800 | 409 |
| Thio-Watts M | 9,704 | 79 |
| Thistle A E | 22,210 | |
| Thodeson C | 15,079 | |
| Thomas B A | 6,853 | |
| Thomas B C | 19,128 | |
| Thomas E A | 21,941 | |
| Thomas J I | 21,465 | 745 |
| Thomas L | 2,474 | 188 |
| Thomas L E | 25,206 | |
| Thomas M A | 6,027 | 152 |
| Thomas M B | 4,059 | |
| Thomas M G | 18,657 | |
| Thomas M J | 5,356 | |
| Thomas N J | 18,595 | |
| Thomas P | 28,152 | |
| Thomas S G | 13,511 | 312 |
| Thompson A | 18,595 | |
| Thompson A J | 1,769 | |
| Thompson B F | 3,516 | |
| Thompson C A | 16,626 | |
| Thompson D | 12,202 | |
| Thompson D S | 30,928 | |
| Thompson G A | 1,257 | |
| Thompson G R | 10,443 | |
| Thompson H J | 18,469 | |
| Thompson J A | 17,121 | |
| Thompson J A | 4,211 | |
| Thompson J E | 18,770 | |
| Thompson J S | 32,321 | 1,057 |
| Thompson K | 184 | |
| Thompson K | 22,831 | 15 |
| Thompson K M | 19,775 | |
| Thompson L | 250 | |
| Thompson M | 32,566 | 350 |
| Thompson M P | 31,458 | |
| Thompson S R | 20,848 | |
| Thompson T L | 18,409 | |
| Thomson A A | 8,357 | |
| Thomson B W | 20,757 | |
| Thomson C B | 18,538 | |
| Thomson D A | 18,711 | |
| Thomson D S | 17,555 | 3,810 |
| Thomson E E D | 3,919 | |
| Thomson G | 9,565 | |
| Thomson G E | 20,886 | 16 |
| Thomson H A | 10,765 | |
| Thomson J | 32,991 | 2,462 |
| Thomson J E | 33,817 | 336 |
| Thomson K L | 9,894 | 299 |
| Thomson L J A | 23,423 | |
| Thomson M J | 424 | |
| Thomson W A | 50,353 | |
| Thordarson H | 3,096 | 8 |
| Thorhaug M | 20,721 | |
| Thorleifson D | 17,572 | 45 |
| Thorleifson L | 18,606 | |
| Thornber K M | 11,611 | |
| Thornber V K | 18,959 | |
| Thornburn M M E | 9,613 | |
| Thornhill E | 1,418 | 223 |

| | Salary $ | Travel $ |
|---|---|---|
| Thornton M A | 22,730 | 34 |
| Thorpe J S | 28,099 | 218 |
| Thorpe W H | 48,460 | 1,203 |
| Thorson M | 18,268 | |
| Threlfall J A | 19,768 | |
| Thu I M | 33,379 | |
| Thurier D D | 30,970 | |
| Thurlborn M | 22,472 | 2,675 |
| Thurley J M | 31,071 | |
| Tibando L | 35,073 | 204 |
| Ticehurst L S | 22,290 | |
| Tiebeke G E | 18,595 | |
| Tighe K | 23,014 | |
| Tighe P J | 19,644 | |
| Tilbury S A | 27,952 | 423 |
| Tilby P J | 41,714 | 644 |
| Timbers G H | 31,328 | 1,515 |
| Timm C A | 17,042 | |
| Timms B E | 18,826 | |
| Timothy F M | 19,364 | |
| Timtiman U G | 23,184 | 187 |
| Tinckler E | 33,938 | 507 |
| Tindale C W | 14,659 | |
| Tindale J J | 32,934 | |
| Tinkham S M | 20,760 | 302 |
| Tinley M | 28,137 | 2,223 |
| Tinning J | 2,429 | 221 |
| Tipman R | 18,595 | 7 |
| Tjomsaas V C | 1,870 | |
| To L | 30,302 | 1,466 |
| To S | 22,833 | |
| Tocher C E | 19,128 | |
| Tod L J | 28,604 | 224 |
| Todd B S | 496 | |
| Todd I M | 3,382 | |
| Todd M J | 13,371 | |
| Toews J G | 1,932 | 29 |
| Togwell D P | 31,416 | |
| Tollefsen B I | 19,128 | |
| Tolpy A I | 30,737 | |
| Tomalty D G | 21,644 | |
| Tomalty E M | 28,890 | |
| Tomano B | 18,849 | |
| Tomasson N | 8,732 | |
| Tomczak L J | 22,789 | 2,725 |
| Tomich M A U | 32,400 | 1,507 |
| Tomkinson D R | 23,101 | |
| Tomljenovic D | 22,297 | |
| Tomm Pastore M S W | 13,103 | 459 |
| Toms L J | 19,128 | |
| Tones J A | 13,612 | 607 |
| Tong C P L | 31,076 | |
| Tong G | 21,680 | |
| Tong K Y | 20,115 | |
| Tong T T Y | 28,692 | 40 |
| Tonge J | 21,376 | 15 |
| Tonn H J | 17,367 | 930 |
| Topolewski J | 21,544 | |
| Topping G M | 14,107 | |
| Torgerson A | 18,222 | 15 |
| Tornack R D | 10,863 | |
| Torre D | 20 | |
| Torrison D A | 41,901 | 5,138 |
| Toth M | 21,704 | |
| Tournier J B | 9,501 | |
| Towill M E | 34,419 | |
| Townend L L | 21,026 | 31 |
| Townley J | 7,937 | |
| Townsend B J L | 9,037 | |
| Townsend J | 1,479 | |
| Townsend R D | 14,760 | |
| Townson G | 26,728 | 115 |
| Trace K M | 33,389 | |
| Trace V M | 19,128 | |
| Tracey N | 29,714 | |
| Traegner O | 7,781 | |
| Trainor R F | 10,570 | |
| Trask A M | 17,597 | 1,627 |
| Traub D M | 6,540 | |
| Traviss M R | 38,964 | 2,619 |
| Treadgold D J | 31,423 | 1,455 |
| Treanor P | 31,738 | |
| Treble M E | 1,721 | |
| Treby C E | 30,497 | 1,889 |
| Tree C | 32,034 | 4,776 |
| Treen J | 1,565 | 103 |
| Treider K J L | 19,715 | |
| Tremain J A | 19,307 | 83 |
| Tremblay A | 20,932 | 1,764 |
| Tremblay D L | 19,128 | |
| Tremblay D M | 17,996 | 151 |
| Tremblay M M | 25,019 | 68 |
| Tremblay R S | 3,692 | |
| Tremblett E | 17,187 | |
| Trembley L I | 21,099 | |
| Tremel E M | 26,127 | |
| Tremel N A | 30,302 | 366 |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Tremere A L | 33,927 | |
| Tremere R L | 35,060 | |
| Trenn W | 19,083 | 13 |
| Trentadue B L | 16,492 | 892 |
| Trewella J M | 31,404 | 244 |
| Triance P J | 8,658 | 191 |
| Triggs M A | 18,015 | |
| Trim L M | 18,800 | |
| Trinder T A | 17,477 | |
| Trites J | 19,983 | |
| Trithardt M B | 17,105 | 31 |
| Trojan S | 21,342 | |
| Tronrud L M | 31,866 | |
| Trotman A D | 30,982 | |
| Trotman C | 20,789 | |
| Trotman E B | 31,036 | |
| Trotman H | 5,055 | |
| Trouton S K | 8,809 | 205 |
| Trowsdale H | 27,019 | 368 |
| Truant E W | 35,061 | 757 |
| Trudeau S A | 5,114 | |
| Trudeau V | 21,969 | |
| Trudel N D | 18,495 | |
| Truelove L S | 29,323 | |
| Trueman D M | 31,043 | 137 |
| Truesdale P Y | 16,379 | 186 |
| Truman B B | 31,006 | 42 |
| Truscott L B | 354 | |
| Trustham A A | 37,156 | |
| Tsang M W | 30,305 | 615 |
| Tsang P | 22,463 | |
| Tsang P W K | 10,577 | |
| Tse G C | 19,196 | |
| Tsui F Y P | 31,412 | |
| Tsui H K T | 24,962 | |
| Tubajon G | 20 | |
| Tucker A | 31,760 | |
| Tucker C T | 14,004 | |
| Tucker W M | 18,788 | 132 |
| Tucknott L | 19,249 | |
| Tudge S M | 13,832 | 646 |
| Tufts J W | 19,487 | 139 |
| Tully B L | 453 | |
| Tully L B | 3,562 | |
| Tully S M C | 3,937 | 468 |
| Tumaitis T | 617 | |
| Turcott A P | 19,214 | 21 |
| Turcotte C L | 17,673 | |
| Turenne O G | 20,172 | |
| Turgeon E M | 20,693 | |
| Turk S M | 32,341 | 378 |
| Turnbull A | 21,124 | |
| Turnbull B | 26,331 | |
| Turnbull G M | 15,402 | |
| Turnbull S | 17,372 | |
| Turner D C | 18,806 | 446 |
| Turner D E | 28,864 | |
| Turner I | 10,909 | |
| Turner J A | 18,595 | |
| Turner J G | 30,032 | |
| Turner J R | 22,142 | |
| Turner K I | 17,112 | |
| Turner L J | 19,629 | |
| Turner L M | 370 | |
| Turner M | 4,980 | 729 |
| Turner M | 7,653 | |
| Turner M E | 33,941 | |
| Turner M E | 22,445 | 92 |
| Turner M G | 38 | |
| Turner P M | 3,373 | |
| Turner P M F | 19,743 | |
| Turner R D | 49,179 | 1,523 |
| Turner S | 785 | |
| Turner T | 30,258 | |
| Tuttle C B | 5,202 | |
| Tuttle P | 7,045 | |
| Tweed V R | 10,260 | |
| Twine M M | 1,699 | |
| Twose D | 22,439 | |
| Tylor A | 27,848 | |
| Tymchuk C A | 34,416 | 766 |
| Tymchuk L R | 8,031 | 879 |
| Tymrick M | 21,837 | |
| Tyner J E | 16,669 | 278 |
| Tyrrell F | 17,947 | |
| Tyson B P | 17,163 | 632 |
| Tyson E A | 18,595 | |
| Tyson S A | 16,748 | 307 |
| Udchic H V | 42,747 | 930 |
| Uh S H | 33,825 | 430 |
| Ulmer E A | 21,025 | |
| Ulmer J D | 579 | |
| Ulmer L | 19,130 | |
| Ulmer R | 21,778 | 21 |
| Underdown M C | 15,494 | |
| Underwood N | 19,064 | |
| Unger B A | 9,031 | |

| | Salary $ | Travel $ |
|---|---|---|
| Unger W | 10,933 | |
| Upton H G | 24,406 | |
| Uren W J | 21,029 | |
| Urlacher M F | 30,017 | 98 |
| Urness A M | 16,821 | |
| Urquhart A L | 17,568 | |
| Ursel F | 28,692 | 130 |
| Ursic L N | 31,656 | |
| Urstad H | 37,421 | 3,972 |
| Usborne B B | 30,302 | 2,443 |
| Usher L J | 9,928 | |
| Usselman C | 3,514 | |
| Usselman S R | 1,380 | |
| Utendale K A | 34,941 | 964 |
| Uy L | 21,098 | |
| Uyeda T | 8,155 | |
| Vachon L M | 20,932 | |
| Vagay L | 869 | |
| Vaisto H I | 34,419 | 1,809 |
| Vajgel B | 7,142 | |
| Vale R H | 48,477 | 2,792 |
| Valente Y S | 18,031 | 159 |
| Valentin S | 20,022 | |
| Valiant M J | 16,188 | |
| Vallee A L | 14,101 | 747 |
| Van Baal P G | 10,171 | 255 |
| Van De Mortel S | 8,672 | |
| Van De Waal D | 9,502 | 48 |
| Van Der Straeten C | 2,443 | |
| Van Doesburgh K | 3,710 | |
| Van Dyk R | 8,501 | |
| Van Dyk T E | 16,364 | |
| Van Horn I L | 1,155 | |
| Van Pelt L W | 14,803 | |
| Van Skiver E | 5,635 | |
| Van Staalduinen S H | 32,554 | |
| Van Steinburg L M | 39,416 | 639 |
| Van Thiel M | 21,339 | |
| Van Tunen S | 6,149 | |
| Van Volkenburg L | 3,719 | |
| Van-Aert L J | 21,965 | |
| Van-Beers C C | 13,956 | |
| Van-Nieuwkerk J | 28,692 | 2,997 |
| Van-Rhyn B J | 33,704 | 106 |
| Van-Staalduinen G | 35,839 | |
| Vancise J E | 7,834 | |
| Vandale F M | 1,745 | |
| Vandenberg L | 33,497 | 2,873 |
| Vandergrift L | 14,376 | |
| Vandergrift T | 127 | |
| Vanderhall M | 22,569 | |
| Vanderlende M | 5,989 | 39 |
| Vandermeer F | 3,593 | |
| Vandermere C | 503 | |
| Vanderwood A | 19,666 | |
| Vandevelde S | 577 | |
| Vandooremalen P | 5,495 | |
| Vandyk C | 10,162 | |
| Vanel N | 18,426 | |
| Vaneyk W A M | 18,549 | |
| Vankka C L | 19,023 | 206 |
| Vann E B | 24,427 | |
| Vanseters J E | 14,378 | 47 |
| Vansickle V J D | 3,272 | 391 |
| Varcoe M J | 30,065 | |
| Vasilash R | 18,804 | |
| Vasseur S | 10,686 | |
| Vath B D | 31,937 | 4,730 |
| Vaughan J S | 33,147 | 170 |
| Vawryk D A | 19,101 | |
| Vazquez S J | 31,840 | 60 |
| Veale D | 9,225 | 109 |
| Veasey M M | 19,066 | |
| Venables E | 10,775 | 130 |
| Venables P | 351 | |
| Venier V | 7,521 | |
| Venne A B | 18,793 | |
| Vereschagin V | 19,128 | 298 |
| Verne C | 19,128 | |
| Verpoorten L | 23,014 | |
| Verrall V M | 6,128 | |
| Verrier I S | 19,099 | |
| Verrin J F | 398 | |
| Verwoord E L | 27,612 | |
| Vesey B J | 19,515 | |
| Vianzon L | 19,300 | |
| Vibe G A | 20,978 | |
| Vickram C I | 27,403 | 94 |
| Vickram P I | 1,117 | |
| Victoria A V | 26,786 | |
| Vidal O R | 13,788 | |
| Vigneault M G L | 18,291 | |
| Villasoto L | 570 | |
| Vincent D | 15,577 | 7 |
| Viola P L | 12,832 | |
| Viskovic L A | 311 | |
| Vitaly B | 17,601 | |

| | Salary $ | Travel $ |
|---|---|---|
| Vivian L | 18,595 | |
| Vogan M I L | 42,861 | 823 |
| Vogel L | 32,343 | 3,032 |
| Vogler B R | 22,048 | 75 |
| Vogt A M | 28,613 | |
| Volk F B | 27,203 | |
| Volkaert C L | 18,566 | |
| Volkaert M E | 15,785 | |
| Volpatti D | 32,767 | 2,286 |
| Von Blume E A | 11,043 | |
| Von Krosigk L | 28,031 | 527 |
| Von Maydell I | 36,038 | 628 |
| Voth E B | 16,019 | |
| Vroom R W | 34,411 | 8,361 |
| Waack C | 8,939 | |
| Waarne S | 16,200 | 2,952 |
| Waddell E P | 20,390 | |
| Waddell R J | 20,880 | 7 |
| Wade B C | 28,902 | |
| Wadia F M | 19,058 | |
| Wadsworth J L | 17,483 | 838 |
| Wagner C G | 20,063 | 9 |
| Wagner M M | 28,836 | |
| Wagner M M I | 34,092 | |
| Wagner M P | 30,302 | |
| Wagner N A | 22,034 | 6 |
| Wai C A | 33,041 | |
| Wai Y K | 21,032 | |
| Waitt G O H | 35,375 | 652 |
| Wakefield H J | 41,624 | 894 |
| Wakeham S L | 17,323 | |
| Wakita K E | 835 | |
| Walcott K C | 22,356 | |
| Walden B | 18,788 | |
| Walia N | 18,595 | |
| Walkden M | 19,199 | |
| Walker B L | 6,476 | 73 |
| Walker D A J | 22,747 | |
| Walker F B | 34,951 | 2,847 |
| Walker F M | 20,028 | |
| Walker H D | 18,667 | 7 |
| Walker J C | 1,381 | |
| Walker J L | 22,625 | 677 |
| Walker M T | 3,368 | |
| Walker N R | 18,444 | 84 |
| Walker S L | 5,022 | |
| Walker V M | 36,040 | |
| Walker W B | 2,189 | |
| Walkey J E | 21,089 | |
| Wall A S | 27,224 | 180 |
| Wallace I | 31,138 | 276 |
| Wallace L A | 18,595 | |
| Wallace L E | 28,141 | 86 |
| Wallace W | 9,840 | 82 |
| Wallach K E | 7,178 | |
| Wallden G L | 22,890 | |
| Wallden N | 20,402 | |
| Walle A J | 18,791 | |
| Waller G | 4,989 | |
| Wallin G K | 21,588 | |
| Wallin M R | 31,053 | 1,065 |
| Wallin S R | 20,117 | |
| Wallis S A | 19,128 | |
| Walls C S | 22,589 | |
| Walls M L | 4,647 | |
| Walmsley D J | 453 | |
| Walmsley H | 10,915 | |
| Walraven C L | 17,977 | |
| Walsh C L | 14,171 | 32 |
| Walsh J M | 32,908 | 3,197 |
| Walsh S L | 5,628 | |
| Walsh V A | 7,142 | |
| Walshaw J | 5,618 | |
| Walter J | 27,445 | 755 |
| Walters J | 2,425 | |
| Walters J C | 33,392 | 1,447 |
| Walton V A | 5,480 | |
| Wanczura M | 28,692 | 256 |
| Wann J | 16,678 | |
| Warcup Y | 3,408 | |
| Ward K T | 32,898 | |
| Ward R C | 21,471 | 417 |
| Ward S | 28,247 | 373 |
| Ward V | 18,595 | |
| Warner I J | 31,077 | 7 |
| Warner J A | 39,699 | |
| Warner L I | 20,976 | |
| Warren E M | 18,652 | |
| Warren J | 8,376 | 106 |
| Warren J M | 20,685 | |
| Warren K B | 486 | |
| Warwick C | 766 | |
| Warwicker J M | 17,817 | 298 |
| Washbrook L E | 12,402 | |
| Wasnea C M K | 18,298 | 57 |
| Wasson S D | 40,045 | |
| Waterhouse A E | 21,287 | |

## MINISTRY OF HEALTH—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Waterhouse R L | 18,262 | 21 |
| Waters L A | 3,394 | |
| Waters M | 19,863 | |
| Watkins H G | 29,606 | |
| Watkinson H B | 4,623 | |
| Watmough L F | 18,595 | |
| Watson D M | 17,273 | |
| Watson E | 10,281 | |
| Watson J O | 256 | |
| Watson J R | 195 | |
| Watson J S | 18,622 | |
| Watson M | 9,592 | |
| Watson M J | 6,287 | |
| Watson M P | 34,419 | 1,249 |
| Watt E | 30,810 | |
| Watt L K | 787 | |
| Watts C D | 33,151 | 695 |
| Watts G G | 28,692 | 15 |
| Watts H R | 28,099 | 201 |
| Watts W J | 36,101 | 3,346 |
| Watts W R | 27,203 | 30 |
| Wawryk D G | 10,461 | |
| Wayte R L | 3,834 | |
| Wearing P | 9,517 | 182 |
| Webb K | 13,510 | 1,239 |
| Webb M L | 62,802 | 8,348 |
| Webber C | 17,071 | |
| Webber D L | 4,519 | |
| Webber M C | 17,372 | |
| Webber W G | 23,200 | |
| Weber B V | 20,932 | 699 |
| Weber C | 28,926 | |
| Weber T | 31,315 | 2,257 |
| Webster J P | 18,595 | |
| Webster M P | 6,457 | |
| Weening H V | 19,474 | |
| Wegrzynowicz R | 9,075 | |
| Weich P C | 37,582 | 254 |
| Weih L | 4,266 | 223 |
| Weiman M E | 9,439 | |
| Weir H R | 20,024 | |
| Weir P | 6,767 | |
| Weisbeck E M | 31,071 | 1,873 |
| Weise L | 2,546 | 28 |
| Weisgerber J | 3,707 | |
| Weisner D S | 35,059 | 476 |
| Weiss A M | 18,801 | |
| Welch L | 28,874 | 347 |
| Welch M P | 7,038 | |
| Wells E | 449 | |
| Wells M | 2,502 | |
| Wells P J | 20,490 | 8 |
| Welsh K | 20,418 | 23 |
| Welsh S B | 2,380 | |
| Wendland S | 342 | |
| Wenger S | 7,843 | |
| Wentworth P J | 16,058 | 591 |
| Wenzel R P | 19,138 | |
| Werenko S L | 19,027 | |
| Wesley P E | 19,128 | |
| West F A | 12,731 | 2,064 |
| West R A | 782 | |
| West T | 13,886 | |
| Westaway M T | 31,745 | |
| Westbrook V | 20,476 | 266 |
| Westenbroek M Y | 3,999 | |
| Westerwoudt C H | 31,303 | 1,583 |
| Westfall A J | 35,495 | 763 |
| Westlake C G | 5,429 | 77 |
| Westlake L A | 28,245 | 804 |
| Westlund E M | 7,105 | 95 |
| Westlund M | 33,876 | 1,773 |
| Weston A J | 19,673 | |
| Weston E M | 1,600 | |
| Weston R D | 27,203 | 999 |
| Weston W D | 46,473 | 150 |
| Westover C | 19,631 | |
| Westover R B | 20,531 | |
| Wetteland F M | 22,755 | |
| Wetter J | 1,940 | |
| Whalen D W | 27,847 | |
| Wharton D A | 18,464 | |
| Wheatcroft L | 18,866 | |
| Wheatley M R | 22,624 | 1,195 |
| Wheatley P A M | 13,854 | 7 |
| Wheatley P H | 30,302 | 459 |
| Wheeldon T K | 14,623 | 347 |
| Wheeler M E | 33,941 | 168 |
| Wheeler M P | 6,704 | |
| Wheelhouse S | 12,395 | |
| White A L | 8,180 | 198 |
| White A M | 26,315 | |
| White A V | 30,665 | |
| White B | 20,467 | |
| White C | 18,595 | |
| White E | 22,200 | |
| White E M | 9,997 | |
| White E R | 16,254 | |
| White J A | 6,138 | 41 |
| White M | 19,128 | |
| White M A | 37,170 | 1,428 |
| White M M | 14,322 | 1,697 |
| White P M | 20,082 | |
| White R G | 31,937 | 862 |
| White S L | 7,452 | 272 |
| White S M | 18,909 | |
| White T A | 25,560 | |
| White V L | 23,097 | |
| Whitehead P F | 3,299 | 494 |
| Whitehouse S I | 18,658 | |
| Whitelaw R | 33,650 | |
| Whiteley A | 1,014 | 419 |
| Whiteley R J | 23,092 | 2,215 |
| Whiteside S M | 20,025 | 9 |
| Whitford B | 20,279 | 85 |
| Whitford E | 810 | 7 |
| Whitney S | 25,134 | |
| Whittaker A C | 17,328 | |
| Whittaker A J | 42,219 | |
| Whittaker E I | 36,658 | |
| Whittaker G A | 32,278 | 2,303 |
| Whittam B | 16,408 | 244 |
| Whittingham E | 7,864 | 750 |
| Whittington R | 1,795 | |
| Wick B J | 41,792 | 7,353 |
| Wick E J | 9,551 | 349 |
| Wickens S M | 20,339 | |
| Wicklund A | 30,195 | |
| Wicklund L D | 17,384 | |
| Wicks N C | 10,290 | |
| Wideman J | 5,098 | |
| Wiebe D G | 16,688 | 664 |
| Wiebe J M | 14,826 | 317 |
| Wiebe P | 21,039 | |
| Wiechmann P | 30,024 | |
| Wiedeman F V | 33,147 | 7,875 |
| Wiekenkamp M | 11,935 | 149 |
| Wieland C | 3,681 | |
| Wiens D | 18,595 | 104 |
| Wiens H B | 21,418 | 7 |
| Wiens J H | 11,958 | 53 |
| Wieser C W | 33,147 | 521 |
| Wight J R | 19,024 | |
| Wightman L | 16,549 | |
| Wigmore E J | 46,380 | 666 |
| Wilcox L G | 12,225 | 1,218 |
| Wilfert L V | 3,145 | |
| Wilkie M R | 21,391 | 694 |
| Wilkins C M | 28,141 | |
| Wilkins D H | 19,093 | |
| Wilkinson D | 6,970 | |
| Wilkinson J | 3,176 | |
| Wilkinson S M | 17,326 | |
| Wilkison E | 9,382 | 512 |
| Wilks D M | 31,092 | 2,584 |
| Willberg E D | 6,456 | 77 |
| Wille E J | 12,543 | |
| Willems T | 21,492 | |
| Willett P L | 19,734 | |
| Williams B B | 17,372 | |
| Williams B L | 17,990 | |
| Williams C | 16,283 | |
| Williams C R | 18,409 | |
| Williams D | 22,732 | 7 |
| Williams D | 10,838 | |
| Williams H A | 17,683 | 137 |
| Williams H A | 3,817 | |
| Williams J | 17,809 | |
| Williams J H | 19,128 | |
| Williams J M | 37,649 | 2,188 |
| Williams K | 30,302 | 1,871 |
| Williams K J | 28,814 | |
| Williams L | 18,755 | |
| Williams L J | 25,595 | 2,684 |
| Williams M A | 19,128 | |
| Williams M E | 8,448 | |
| Williams M H | 18,595 | |
| Williams M L | 11,763 | |
| Williams R A | 15,734 | 893 |
| Williams S A | 19,254 | |
| Williams S A | 14,533 | |
| Williamson R | 31,648 | |
| Williamson C K | 42,064 | 4,710 |
| Williamson C M | 20,749 | |
| Williamson E | 17,208 | 640 |
| Williamson J | [illegible]85 | 3,190 |
| Williamson J M | 16,988 | |
| Willie M A | 19,128 | 149 |
| Willingshofer D R | 29,809 | |
| Willis H E | 8,625 | |
| Willis J M | 19,947 | |
| Willis L H | 4,931 | |
| Willoner M R | 21,422 | |
| Willoughby B A | 31,937 | 3,011 |
| Willoughby B L | 3,244 | |
| Wilson A A M | 1,850 | |
| Wilson B A | 34,405 | |
| Wilson D L | 26,233 | |
| Wilson E | 17,710 | 107 |
| Wilson E | 33,900 | 259 |
| Wilson E | 22,499 | |
| Wilson J | 37,649 | 921 |
| Wilson J | 30,024 | 2,330 |
| Wilson J | 1,644 | |
| Wilson J M | 7,440 | |
| Wilson J E | 8,946 | 223 |
| Wilson L | 33,932 | 526 |
| Wilson M | 26,693 | 1,232 |
| Wilson M J | 20,363 | 194 |
| Wilson M S | 53 | |
| Wilson P | 27,836 | |
| Wilson P E | 37,649 | 488 |
| Wilson R | 6,233 | |
| Wilson R G | 67,404 | 3,295 |
| Wilson S D | 6,752 | |
| Wilson S G | 245 | |
| Wilson T-D | 8,410 | 300 |
| Wiltermuth S R | 8,765 | |
| Wilton L D | 36,657 | |
| Wilton W W | 28,504 | 2,007 |
| Wing M J | 34,392 | 435 |
| Wingrove E F | 13,007 | |
| Wingrove J I | 31,406 | |
| Winkelman S | 19,128 | |
| Winkelmann S | 18,272 | |
| Winston P M | 20,271 | |
| Winter G O | 19,980 | 14 |
| Winter R E | 18,518 | |
| Wiseman C H | 22,732 | 23 |
| Wiseman J | 22,262 | |
| Wiseman N D | 20,716 | |
| Wiseman S | 30,812 | |
| Wiseman S | 20,045 | |
| Withers E W B | 31,937 | 275 |
| Witt I M | 34,044 | 38 |
| Wittenberg H | 31,308 | 563 |
| Wittrock K S | 18,714 | |
| Witwicki M M | 15,169 | |
| Witwicky E | 5,927 | 93 |
| Wocknitz C L | 12,171 | |
| Wocknitz D W | 19,085 | |
| Woelk P G | 23,751 | 8 |
| Wohlwend M H | 9,638 | |
| Woitas M A | 4,002 | |
| Wolf D | 13,874 | |
| Wolf D C | 17,551 | 611 |
| Woloshansky D A | 17,598 | |
| Wong B | 15,629 | |
| Wong C L | 11,448 | |
| Wong Dr T J | 12,444 | |
| Wong E P | 30,190 | 8 |
| Wong H B | 32,159 | |
| Wong J | 18,743 | |
| Wong J A | 3,940 | 180 |
| Wong J M | 34,400 | 90 |
| Wong J W K | 30,221 | |
| Wong J Y S | 25,655 | |
| Wong K C | 61,842 | |
| Wong K N | 18,124 | |
| Wong K W | 30,555 | |
| Wong L | 3,500 | |
| Wong L K L | 30,225 | |
| Wong M | 2,931 | |
| Wong M M H | 30,657 | |
| Wong M Y F | 29,632 | |
| Wong N J | 7,863 | |
| Wong N M | 35,526 | |
| Wong Q | 23,869 | |
| Wong R | 919 | |
| Wong R | 11,380 | 97 |
| Wong R Y F | 27,203 | 14 |
| Wong S F | 32,809 | |
| Wong W H | 31,472 | |
| Wong W S | 31,212 | |
| Wonnacott P M | 768 | |
| Woo N L | 26,379 | |
| Woo S S | 22,834 | |
| Wood E W | 31,650 | |
| Wood G D | 6,111 | |
| Wood I G | 21,375 | |
| Wood J E | 32,776 | |
| Wood J L | 477 | |
| Wood L L | 15,265 | 1,169 |
| Wood R W | 20,778 | |
| Wood S M | 33,340 | 2,061 |
| Wood V | 26,405 | |
| Wood-Johnson P | 54 | |
| Woodcock B A | 1,658 | |
| Woodhurst C A | 22,402 | 68 |
| Woodley I D | 1,002 | |
| Woodliffe P M | 1,499 | |

## MINISTRY OF HEALTH—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Woodman D | 15,426 | |
| Woodrow D J | 30,903 | 2,210 |
| Woodruff F | 1,359 | |
| Woods J | 18,075 | |
| Woods J E | 22,350 | |
| Woods L M | 20,695 | |
| Woods S J | 14,672 | |
| Woodward C R | 34,387 | 856 |
| Woodward G E | 19,324 | |
| Woodward V H | 24,781 | 2,199 |
| Woodworth E M | 32,518 | 102 |
| Woolcock B J | 19,358 | |
| Woolcock J | 18,094 | |
| Wooldridge D M | 9,343 | |
| Wootton M J | 42,475 | 1,957 |
| Wormald G S | 18 | |
| Woroniuk S | 11,497 | |
| Worrall A I | 22,766 | |
| Worswick J L | 4,587 | |
| Wotherspoon M A F | 34,421 | |
| Wourms A A | 17,417 | |
| Wourms J H | 31,631 | 15 |
| Wowk L | 33,923 | |
| Woycheshin L J | 18,520 | |
| Wozney J E | 3,467 | |
| Wratten D | 20,671 | |
| Wright B | 5,584 | |
| Wright H O | 6,817 | |
| Wright J | 19,490 | 36 |
| Wright J | 21,845 | |
| Wright J E | 6,567 | 916 |
| Wright J E | 17,197 | 858 |
| Wright J R | 18,780 | |
| Wright K R | 4,839 | 296 |
| Wright M E | 14,386 | |
| Wright M E | 414 | 27 |
| Wright M M | 31,031 | 126 |
| Wright R | 22,820 | |
| Wright S | 17,939 | 201 |
| Wright S G | 14,267 | |
| Wryghte L C | 1,786 | |
| Wunch J | 11,818 | |
| Wuttunee S A | 18,595 | |
| Wutzke J | 18,820 | 251 |
| Wyatt R D | 2,753 | |
| Wyatt V M | 2,308 | 69 |
| Wylie J | 732 | |
| Wylie R J | 695 | |
| Wynne E J | 42,861 | 415 |
| Wynne M B | 4,144 | |
| Wyse A G | 24,100 | |
| Wyse K A | 7,100 | 49 |
| Wyton B L | 18,001 | |
| Wyton L S | 16,236 | 18 |
| Wyzinski M A | 35,077 | 781 |
| Yang J N Y | 10,782 | |
| Yard D M | 4,572 | |
| Yaremovich M | 19,270 | |
| Yarjau R A P | 21,688 | |
| Yasin S | 6,417 | 7 |
| Yasinski S M | 17,862 | |
| Yaskow M | 22,256 | |
| Yates L R | 16,760 | |
| Yates S A D | 19,223 | 828 |
| Yee J S | 7,989 | 66 |
| Yendley J R | 13,129 | |
| Yep W A | 13,149 | |
| Yeung A Y H | 30,712 | |
| Yeung J K L | 11,986 | |
| Yick H | 28,210 | |
| Yim V P K | 31,984 | |
| Yochim P V | 31,864 | 542 |
| Yodogawa A J | 30,917 | 1,788 |
| Yolland P | 21,767 | |
| Yong A | 16,445 | |
| York J L | 13,947 | |
| York L C | 21,854 | 258 |
| York L J | 28,844 | 4,798 |
| Young A | 305 | |
| Young A G | 17,614 | 142 |
| Young A W | 17,105 | |
| Young D | 27,635 | |
| Young G | 21,561 | |
| Young J | 2,763 | |
| Young J | 19,489 | |
| Young J A | 24,059 | |
| Young J C | 34,419 | 1,751 |
| Young J E | 21,607 | 7 |
| Young J T | 27,288 | 4,067 |
| Young K D | 19,286 | 2,041 |
| Young L D | 10,503 | |
| Young M J | 2,363 | 108 |
| Young M K | 15,300 | |
| Young N | 18,595 | |
| Young P | 31,404 | |
| Young P A | 14,987 | 510 |
| Young P H | 20,013 | |
| Young R | 22,173 | |
| Young S N | 28,357 | |
| Young V J | 1,652 | |
| Young W O | 59,007 | |
| Youngberg G D | 18,259 | 185 |
| Ypma G | 20,597 | |
| Yu C S | 61,590 | 205 |
| Yu M S | 19,100 | |
| Yu T F C T | 31,033 | |
| Yusko A E | 20,448 | |
| Zacharias H | 17,673 | |
| Zack A O | 21,999 | |
| Zado B E | 16,972 | |
| Zailo S M | 4,891 | |
| Zaleski S L | 31,431 | |
| Zambrzycki G | 16,569 | |
| Zanchettin R R | 18,426 | |
| Zanic V | 22,183 | |
| Zapf A | 424 | |
| Zapp R O | 46,980 | 5,484 |
| Zayonc O M | 20,676 | 63 |
| Zemcov B | 7,700 | |
| Zender H B | 48,693 | |
| Zeron L H | 20,026 | |
| Zibin S N | 27,386 | 2,759 |
| Ziemianski A | 3,789 | |
| Zigay M R | 19,381 | |
| Zilcosky E J | 30,175 | |
| Zilinski I | 4,791 | |
| Zilkie L R | 17,300 | |
| Zimmer R | 10,503 | |
| Zimmerman M A J | 1,831 | |
| Zimmerman S D | 24,592 | |
| Zimmerman S M | 34,941 | 515 |
| Zink G D | 4,566 | |
| Zirk C S | 23,186 | |
| Zischka E M | 28,680 | 1,667 |
| Zoltan T T | 31,938 | 936 |
| Zomar E | 19,128 | 7 |
| Zorn C J | 9,061 | 71 |
| Zorn R M | 18,587 | 106 |
| Zucermann A | 37,753 | |
| Zucermann G L | 19,484 | |
| Zulkowski E | 37,336 | 3,303 |
| Zuurbier M | 12,152 | |
| Emergency health services | 29,794,154 | |
| Other unallocated | 131,852 | |
| Transfers | (838,765) | (116,262) |
| Totals | 179,571,757 | 2,304,746 |

## MINISTRY OF HUMAN RESOURCES

| | Salary $ | Travel $ |
|---|---|---|
| McCarthy Hon G M Minister | 31,283 | 7,673 |
| Noble J Deputy Minister | 65,638 | 8,214 |
| A-Bear G E | 25,532 | 635 |
| Aamot L E | 1,403 | |
| Aasen F | 20,138 | |
| Ablitt V A | 23,754 | 833 |
| Abma S | 33,862 | |
| Abraham E | 21,025 | 910 |
| Abrahamson D | 18,324 | 404 |
| Abrams J E | 28,511 | 721 |
| Ace R M | 15,021 | 286 |
| Acomba M G | 28,609 | 2,556 |
| Adair S | 26,186 | |
| Adam T | 3,401 | 142 |
| Adamic A J | 9,760 | 569 |
| Adamick J J | 36,363 | 596 |
| Adamowski M | 19,734 | |
| Adams D | 19,429 | |
| Adams D E | 19,128 | |
| Adams G M | 528 | |
| Adams K D | 23,475 | |
| Adams L | 9,828 | 459 |
| Adams V | 13,725 | 41 |
| Adams V M | 20,024 | |
| Adamson B | 15,760 | |
| Addy R | 23,704 | |
| Adie M | 15,211 | 111 |
| Adolph L L | 13,209 | |
| Adolph R V | 28,099 | 660 |
| Affleck B J | 2,102 | |
| Agar B | 630 | |
| Agar K M | 10,999 | |
| Agassiz B | 1,221 | |
| Agate A L | 1,308 | |
| Agius M | 23,425 | |
| Agutter E A | 25,532 | 349 |
| Ahearn L M | 23,033 | |
| Ahlm R | 5,589 | 65 |
| Ahoff A | 152 | |
| Ahrens S I | 4,032 | |
| Aindow R G | 18,301 | |
| Aitkens C J | 23,704 | 2,008 |
| Akerman L L | 24,604 | |
| Alain B | 9,235 | |
| Alban C | 30,240 | 164 |
| Albanese S | 6,588 | 854 |
| Albert C J | 22,827 | 41 |
| Albert R J V | 22,493 | |
| Albertson K M | 6,408 | |
| Albrechtsen C A | 21,250 | |
| Albright A H | 30,112 | 420 |
| Albright P | 11,240 | 491 |
| Alcorn T M | 16,951 | |
| Aleksenko M | 18,674 | |
| Alexander C L | 30,324 | 1,312 |
| Alexander D A | 19,356 | |
| Alexander M E | 18,358 | |
| Alexander R | 17,460 | 258 |
| Alexis C | 8,742 | 216 |
| Alexis J L | 35,726 | 428 |
| Alfawicki P J | 42,969 | 2,596 |
| Alguire C | 17,711 | |
| Allan M | 24,775 | 12,948 |
| Allan P E | 1,920 | |
| Allard C A | 6,542 | |
| Allbee P K | 4,634 | |
| Allen B J | 8,487 | |
| Allen C | 15,539 | |
| Allen C M | 8,527 | |
| Allen H M | 18,577 | |
| Allen J | 9,550 | |
| Allen P A | 18,765 | |
| Allen T | 2,372 | |
| Allen W | 9,930 | |
| Allen W L | 11,227 | |
| Alleyne J | 19,312 | |
| Allison D L | 241 | |
| Allison P A | 235 | |
| Almic N | 18,639 | |
| Almond A | 21,903 | 705 |
| Alton G W | 37,366 | 7,431 |
| Altrows G | 5,428 | |
| Amantea M | 18,437 | |
| Amato M R | 27,820 | 16 |
| Ambery P T C | 1,548 | |
| Ambrose D | 1,523 | |
| Ames K | 20,422 | 2,961 |
| Amlani N | 11,220 | |
| Ammann K | 337 | |
| Amos J A | 25,532 | 87 |
| Amos M | 41,781 | 1,716 |
| Amsden F J | 6,918 | |
| Anderson A G | 20,818 | |
| Anderson A V | 18,724 | |
| Anderson B J | 9,808 | 82 |
| Anderson B L | 7,530 | |
| Anderson B L | 12,250 | 141 |
| Anderson C E | 5,182 | 171 |
| Anderson D | 23,003 | |
| Anderson D A | 19,544 | |
| Anderson D G | 18,562 | |
| Anderson D J | 29,147 | 1,709 |
| Anderson D M | 18,298 | 542 |
| Anderson E | 25,532 | 122 |
| Anderson E B | 3,163 | |
| Anderson F | 17,306 | 965 |
| Anderson G A | 18,595 | |
| Anderson H D | 29,047 | 892 |
| Anderson J M | 9,701 | |
| Anderson K A | 20,358 | |
| Anderson K C | 22,024 | 213 |
| Anderson L | 19,128 | |
| Anderson L E | 29,271 | |
| Anderson L F | 19,128 | |
| Anderson L N | 14,919 | |
| Anderson M | 15,691 | |
| Anderson M F L | 4,444 | |
| Anderson M J | 16,665 | |
| Anderson M R | 18,709 | 90 |
| Anderson R M | 11,387 | |
| Anderson R S | 15,245 | 697 |
| Anderson S A | 20,932 | 428 |
| Anderson S K | 15,637 | |
| Anderson S M | 30,305 | |
| Anderson S W | 36,453 | 487 |
| Anderson T G | 21,859 | |
| Anderson W | 31,308 | 3,486 |
| Anderson W J | 28,287 | 10,600 |
| Anderssen K | 18,450 | |
| Andison C | 35 | |
| Andreone D I | 622 | |
| Andrews G M | 19,726 | |
| Andrews L | 28,932 | 2,322 |
| Andrews L | 2,825 | |
| Ang R | 10,865 | |
| Angrignon K M | 21,022 | 653 |
| Angus G R | 31,073 | 230 |
| Anholt G J | 25,795 | 1,158 |
| Anklovitch L | 64 | |
| Annesty P M | 19,545 | |
| Annis R E | 287 | |
| Anselmo E | 361 | |
| Anselmo K | 8,167 | |
| Anstett G | 20,313 | |
| Anthony J | 1,645 | |
| Anthony M | 30,263 | 6,891 |
| Appleton H | 30,669 | |
| Appleyard M | 23,898 | 214 |
| Araki F | 18,325 | 152 |
| Arcand D M | 23,704 | 106 |
| Archer A | 1,343 | |
| Arden M F | 17,213 | |
| Arkinstall C M | 14,400 | 294 |
| Arkinstall S M | 23,704 | |
| Armbruster J M | 20,783 | |
| Armstrong D C | 36,671 | |
| Armstrong H | 25,532 | 1,332 |
| Armstrong K C | 2,279 | |
| Armstrong M E | 18,711 | |
| Armstrong S | 20,266 | 731 |
| Armstrong S G | 29,008 | |
| Armstrong V A R | 318 | |
| Arnaoutoglu D | 6,299 | 7 |
| Arnault M E | 4,638 | |
| Arnett N P | 28,692 | 210 |
| Arnold C M | 8,650 | |
| Arnold D | 26,992 | 798 |
| Arnold J | 28,099 | 2,114 |
| Arnold L | 54,047 | 8,242 |
| Arnold S D | 32,566 | 543 |
| Arnould A G | 36,194 | 1,023 |
| Arnould J E | 18,944 | 790 |
| Arnould S | 13,152 | |
| Arponen R | 1,699 | |
| Arrowsmith H J | 23,704 | 629 |
| Arsenault D L | 1,614 | |
| Asao A | 24,699 | 875 |
| Asao Y | 16,818 | 490 |
| Ashbaugh M G | 7,622 | |
| Ashby R J | 31,419 | |
| Ashcroft E A | 19,549 | |
| Ashton F | 17,978 | |
| Assonitis G C | 32,809 | 9,270 |
| Aston C | 19,210 | |
| Atchison D A | 18,347 | |
| Atchison E M | 33,941 | |
| Atkins D E | 23,704 | 734 |
| Atkins L C | 22,232 | |
| Atkinson A J | 12,131 | |
| Atkinson H | 21,070 | 368 |
| Attle J | 15,454 | 1,186 |
| Attridge N | 182 | |
| Attwell M M | 5,474 | |
| Attwell N A | 23,704 | 220 |
| Atwood T L | 5,649 | |
| Au E C W | 28,766 | 13 |
| Audet M S | 12,206 | |
| Aulakh C | 5,686 | |
| Ault A J | 19,915 | |
| Aurist J A | 7,581 | |
| Auric K J | 2,558 | |
| Austin L M | 20,933 | 377 |
| Auston K E | 6,822 | 765 |
| Aw P | 18,595 | |
| Awrey A | 8,330 | 1,553 |
| Ayer M A D | 25,532 | 3,014 |
| Ayinde M | 25,470 | 344 |
| Aylsworth R | 5,812 | |
| Ayre Z | 31,145 | |
| Azevedo R | 22,009 | |
| Aziz K J | 25,532 | 620 |
| Babcock E H | 20,841 | |
| Babcock M K A | 18,928 | |
| Babcock W J | 22,635 | |
| Baber D J | 8,551 | 686 |
| Bacica R W | 25,212 | 216 |
| Back L A | 12,024 | |
| Back R | 10,021 | |
| Backer D I | 23,704 | 786 |
| Bacon J M | 6,711 | |
| Bagnell D G | 1,416 | 355 |
| Bailey B D | 5,350 | |
| Bailey C | 20,148 | |
| Bailey C L | 19,032 | |
| Bailey L | 9,375 | |
| Bailey L M | 22,385 | |
| Baillie S | 17,607 | |
| Bain L J | 10,619 | |
| Bain L K | 28,692 | 131 |
| Baines K J | 20,331 | |
| Baird D J | 2,761 | |
| Baird L | 19,323 | |
| Baird M E | 1,516 | 7 |
| Baisley K B | 4,740 | |
| Baja E A | 50,619 | |
| Bajuk A M | 15,873 | |
| Baker C A | 20,356 | 830 |
| Baker G | 5,476 | |
| Baker L J | 22,347 | |
| Baker M R | 179 | |
| Baker N J | 18,767 | |
| Baker S R | 12,940 | 265 |
| Baker W S | 31,622 | 153 |
| Bakuska L M | 23,704 | |
| Bal J | 4,716 | |
| Balanecki D | 8,835 | |
| Balfour J K | 8,736 | 75 |
| Bali E | 14,876 | |
| Baliko A | 4,958 | |
| Ball D F K | 7,734 | |
| Ball L H | 25,086 | |
| Ballantyne P | 28,861 | |
| Ballantyne P B | 30,583 | |
| Balzer C L | 28,770 | 241 |
| Banks R H | 14,716 | 318 |
| Bannerman B | 790 | |
| Bannerman C | 12,300 | |
| Banta W M | 24,461 | 501 |
| Baranyi G P | 27,849 | 331 |
| Barbeau M L | 19,256 | |
| Barber D E | 20,909 | 117 |
| Barter R B | 10,072 | 503 |
| Barber S | 22,850 | |
| Barclay D W | 28,967 | 1,728 |
| Barclay S M | 18,285 | |
| Barker E E | 21,988 | 73 |
| Barker F K | 20,266 | |
| Barker G S | 26,899 | 1,182 |
| Barkley T D | 36,363 | 995 |
| Barlow M A | 18,595 | |
| Barnacle G H | 8,766 | 55 |
| Barnard C | 13,156 | 1,201 |
| Barnard M B | 30,214 | |
| Barnes B J | 12,359 | 107 |
| Barnes L | 18,256 | |
| Barnwell J A | 18,623 | 124 |
| Baron B D | 2,923 | |
| Baron L | 11,342 | |
| Barr B A | 11,281 | |
| Barr J R | 5,272 | |
| Barr M M | 23,682 | 589 |
| Barrett J R | 33,585 | 1,500 |
| Barrett R | 1,215 | |
| Barrow K | 17,721 | |
| Barry B J | 12,936 | 269 |
| Bart D | 20,554 | |
| Barth E C | 485 | |
| Bartholet S C H | 13,518 | |
| Bartlett A R | 30,024 | |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Bartley R L | 20,037 | |
| Barton J | 6,169 | |
| Bartsch D E | 6,345 | |
| Baryluk D B | 19,837 | |
| Basi H S | 36,363 | |
| Batch D | 21,954 | |
| Batchelor J V | 40,072 | 9,219 |
| Batchelor M | 18,595 | |
| Bater D S L | 10,760 | |
| Bater E | 25,011 | 194 |
| Bates B N | 36,515 | 3,169 |
| Bates C M | 19,467 | 3,615 |
| Batten C W | 3,262 | 1,590 |
| Battersby L | 26,928 | |
| Bauer R O | 8,752 | |
| Baum F | 16,878 | |
| Bauman T P | 834 | |
| Baumann R | 20,459 | |
| Baumgarten R | 16,053 | |
| Bautista L P | 31,576 | 166 |
| Bay T L | 5,787 | 132 |
| Bayley S | 1,526 | |
| Bayliss T J | 23,425 | 91 |
| Bazinet J M | 15,133 | |
| Bazuik D M S | 5,949 | |
| Beach D | 1,536 | |
| Beallie F C | 20,708 | |
| Bear D R | 33,132 | 356 |
| Bearman W | 20,487 | |
| Bearpark K | 407 | |
| Beasley A A | 19,128 | |
| Beaton J H | 18,084 | 105 |
| Beattie A K | 22,135 | |
| Beatty M A | 19,356 | 121 |
| Beaubien M M | 23,704 | 9 |
| Beauchamp J G | 6,577 | |
| Beauchamp M | 1,687 | |
| Beauchamp M K | 14,628 | 18 |
| Beaudry S R | 22,561 | |
| Beaugie G A | 2,437 | |
| Beaulieu L A | 19,223 | |
| Beaulieu T | 18,009 | |
| Beausoleil J J M | 18,291 | 1,285 |
| Beaveridge S | 31,864 | 2,314 |
| Becelaere D M | 7,246 | |
| Beck M | 10,202 | |
| Beck S R | 25,638 | 852 |
| Becker M L | 19,365 | |
| Becker S D | 381 | |
| Beckett E | 28,195 | |
| Beckett K A | 28,934 | 784 |
| Beckstead W W | 21,485 | |
| Beddows D G | 39,794 | 3,886 |
| Bednar E R | 6,703 | |
| Beeman D W | 27,577 | 1,068 |
| Begley E | 21,970 | |
| Begley G R | 43,175 | 804 |
| Behr L | 178 | |
| Beilman J A | 27,192 | 1,468 |
| Beimers R | 10,108 | |
| Beland P E J | 28,962 | 1,396 |
| Belcourt R J | 36,773 | |
| Beleski E F | 22,693 | |
| Belfrage D | 1,356 | |
| Belisle D D | 994 | |
| Belisle R J | 18,289 | |
| Belknap J V | 48,541 | 274 |
| Bell C | 33,941 | |
| Bell C S | 19,806 | |
| Bell G | 18,409 | 142 |
| Bell G B R | 5,488 | 253 |
| Bell J L | 16,227 | 826 |
| Bell J M | 25,532 | 1,080 |
| Bell L A | 20,199 | 92 |
| Bell S M | 23,530 | |
| Bell W J | 33,147 | 1,203 |
| Bellamy P M | 17,782 | 6,330 |
| Bellerive P | 17,070 | |
| Bellosillo L | 18,755 | |
| Bemister M M | 1,730 | |
| Benbow W A | 28,692 | 1,129 |
| Bender S | 15,912 | 567 |
| Bendle E R | 243 | |
| Benedictson T | 16,588 | 489 |
| Bengert C A | 22,838 | 374 |
| Bengert D | 11,235 | |
| Bengert J M | 22,140 | 3,035 |
| Bengston K E | 18,694 | |
| Benham L P | 18,310 | |
| Beningfield M M | 2,638 | |
| Benison J | 14,999 | 1,514 |
| Beniston J B | 28,789 | 2,043 |
| Benner J M | 16,852 | |
| Bennett A C | 25,948 | |
| Bennett D | 7,218 | 50 |
| Bennett I M | 21,784 | |
| Bennett L | 1,052 | |
| Bennett-Polle D | 28,373 | 428 |
| Bennie S P | 23,704 | |
| Bens N | 19,128 | 151 |
| Benson H | 24,048 | 169 |
| Bent M | 5,486 | |
| Bentley B D | 44,592 | 2,547 |
| Bentley D | 14,661 | |
| Bentrott C L | 14,262 | |
| Benzer N E | 96 | |
| Bereziak O | 20,604 | |
| Berg J A | 29,817 | 1,823 |
| Bergen E A | 20,520 | |
| Bergen G | 422 | |
| Bergen J M | 15,442 | |
| Bergenhus G E M | 22,176 | |
| Bergeron A B | 23,929 | 359 |
| Bergeron S B | 18,673 | |
| Berggren-Clive K | 14,568 | 152 |
| Bergink S D | 115 | |
| Bergins I K | 23,704 | 178 |
| Bergner S J | 23,670 | 36 |
| Berland J | 27,820 | 1,386 |
| Bernardet T | 21,800 | 23 |
| Bernardo L S | 16,572 | |
| Bernier D M | 9,897 | |
| Bernier R L | 1,526 | |
| Berreth C J | 19,128 | |
| Berreth G | 6,371 | 756 |
| Berrisford V E | 20,932 | 663 |
| Berry A | 1,797 | |
| Berry A J | 20,603 | 623 |
| Berry M M | 31,283 | |
| Berry S | 12,330 | 244 |
| Berto B W | 1,350 | |
| Berube J | 19,643 | |
| Berwick S | 4,997 | |
| Best G L | 4,854 | 400 |
| Bestwick M E | 22,052 | 173 |
| Bethune D | 3,099 | |
| Betts K | 9,261 | 419 |
| Beveland M | 11,168 | |
| Beveridge A M | 20,547 | 293 |
| Bezeredi J M | 23,704 | 395 |
| Bianchini P | 14,682 | 119 |
| Bibby D E | 24,310 | 68 |
| Bicket J W | 28,692 | 1,318 |
| Bickle S | 19,916 | |
| Biden A R | 34,871 | |
| Biden H C | 21,340 | |
| Bidoka D K | 7,813 | 219 |
| Bienert P | 20,242 | |
| Biggs M E | 19,234 | |
| Bilinsky R | 25,532 | |
| Billington B A R | 20,991 | 1,195 |
| Billington B H | 27,441 | |
| Billington L | 21,903 | |
| Bilton M J A | 23,704 | |
| Binger P A | 27,971 | 239 |
| Bingham T D | 32,893 | |
| Binks E P | 499 | |
| Birch D M | 1,515 | 144 |
| Birch P | 27,913 | |
| Birch R A | 29,482 | 5,640 |
| Bird D | 18,515 | 525 |
| Bird J W | 16,739 | |
| Birdsall L | 2,229 | |
| Birkeland C | 27,032 | 976 |
| Birnie L B | 4,338 | |
| Birtwistle C E | 7,247 | |
| Bischoff J | 25,804 | 2,193 |
| Bishop A M | 30,593 | 1,157 |
| Bishop S | 5,287 | 7 |
| Bismeyer R A | 13,069 | |
| Bissat C H | 12,261 | |
| Bisset B D | 1,907 | |
| Bissley M J A | 28,721 | 130 |
| Bist H D | 34,085 | 830 |
| Bitschy S C | 31,339 | 4,269 |
| Bittroff A | 1,480 | |
| Bivins M | 6,203 | |
| Bjornson H | 13,088 | |
| Black B | 28,099 | |
| Black D P | 9,419 | |
| Black G I | 30,963 | 679 |
| Black K I | 18,992 | 227 |
| Black L L | 11,989 | |
| Blackaby J A | 1,572 | |
| Blackburn F P | 25,148 | 214 |
| Blackburn J | 20,989 | |
| Blackburn R L | 21,710 | 3,936 |
| Blackett R | 28,907 | 1,133 |
| Blacklaws F O | 19,341 | |
| Blacklaws R | 30,174 | |
| Blackwell G | 36,488 | 932 |
| Blackwood W | 32,272 | 5,320 |
| Blain J L | 27,405 | 318 |
| Blain K | 10,013 | |
| Blair L | 18,595 | |
| Blair S E | 18,329 | 9 |
| Blais D F | 19,999 | |
| Blakely E M | 28,692 | 1,734 |
| Blakey D W | 23,704 | 81 |
| Blakey E A | 28,460 | 132 |
| Blakey S E | 22,590 | 302 |
| Blanchard J | 13,455 | |
| Blanchet M | 9,186 | |
| Blanco J A | 25,532 | 882 |
| Blenkinsop B | 28,692 | |
| Blenkiron N | 13,910 | 981 |
| Blenner-Hassett M | 17,151 | 146 |
| Bleskie L | 21,342 | 417 |
| Bleskie M C T | 23,716 | 1,538 |
| Blevings G J | 50,014 | 183 |
| Blewett L | 14,199 | 559 |
| Bligh E | 18,700 | 7 |
| Bliss G A | 20,024 | |
| Blonarwitz B | 7,480 | |
| Blondie S A | 12,041 | |
| Bloomfield C J | 30,284 | |
| Blundell M | 18,595 | |
| Bobb B | 21,394 | |
| Bobey E E | 20,024 | 35 |
| Bock N | 27,724 | 1,035 |
| Boddy E R | 8,361 | 1,941 |
| Bodger K | 16,572 | |
| Bodlak J | 26,380 | |
| Bodnarchuk A S | 20,915 | |
| Bodor W | 18,837 | 979 |
| Boechler D | 18,468 | |
| Boekwyt C J B | 31,943 | |
| Bogardus J | 1,884 | |
| Bogelund J D | 33,237 | 509 |
| Bogren L R | 28,692 | 1,812 |
| Bohn A | 6,658 | |
| Boivin B | 14,546 | |
| Boivin E J | 34,258 | 155 |
| Boivin S | 17,473 | |
| Bolam E M | 12,725 | |
| Bolding M M S | 21,670 | |
| Bolen S C | 10,332 | |
| Boll S | 110 | |
| Bolstad J P A | 18,502 | |
| Bolton S M | 7,682 | 10 |
| Bomberry G | 33 | |
| Bond J E | 34,240 | |
| Bond M A | 20,849 | |
| Bond S | 22,269 | |
| Bond S | 21,711 | 132 |
| Bonfield B | 13,776 | 163 |
| Bonin H M | 19,128 | |
| Bonk G M | 19,062 | |
| Bonner G A | 19,185 | 7 |
| Bonner K R | 33,147 | |
| Bono R G | 23,704 | 382 |
| [illegible]hor K A | 22,677 | |
| [illegible]aron F | 25,532 | 1,740 |
| Booker J | 23,704 | |
| Booker J C | 23,707 | |
| Boon A I | 18,995 | 59 |
| Boone B D | 8,148 | |
| Boone C | 16,165 | |
| Booth D | 8,212 | |
| Booth J E | 20,534 | 196 |
| Booth K | 20,449 | |
| Borchert G H | 5,275 | |
| Bordignon L | 16,197 | |
| Borges L S M | 19,545 | |
| Boris J M | 35,295 | 969 |
| Boritch V | 17,990 | |
| Bork J P | 19,072 | |
| Boroditsky C | 25,554 | |
| Borsman C | 25,018 | 105 |
| Boruck R M | 28,218 | 328 |
| Bosmans M T | 20,487 | |
| Bosomworth D | 28,806 | 840 |
| Bostock E D | 20,501 | 809 |
| Bostock P E | 22,420 | 1,654 |
| Boswell J | 12,537 | |
| Botacion N | 20,775 | |
| Botacion T | 26,125 | 115 |
| Bothner E R | 20,007 | |
| Bothner G O | 35,273 | |
| Bottenfield B | 4,621 | |
| Bouchard O I | 11,040 | |
| Boucher G A | 20,606 | |
| Bouillet K L | 1,814 | |
| Boule L | 23,524 | 3,849 |
| Bourassa B M | 23,704 | |
| Bourdois T A | 24,934 | |
| Bourget B | 3,473 | |
| Bourget R G | 28,731 | 157 |
| Bourhill J A | 1,761 | |
| Bourne D E | 29,806 | |
| Boutilier B K | 28,692 | 1,105 |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Bouvier E H | 9,255 | |
| Bowell S J | 21,394 | 1,035 |
| Bowen D G | 17,353 | 800 |
| Bowers J L | 19,103 | 410 |
| Bowey L B M | 3,795 | |
| Bowler G H | 17,031 | |
| Bowles A | 20,611 | |
| Bowles R | 1,656 | 168 |
| Bowman G A | 17,464 | |
| Bowman J E | 21,049 | |
| Bowman M | 15,576 | |
| Boyce M | 1,043 | |
| Boychuk W W | 129 | |
| Boyd A | 35,309 | 473 |
| Boyd A V | 26,372 | 1,667 |
| Boyd C A | 18,681 | |
| Boyd N | 16,522 | 380 |
| Boyd R | 20,884 | 215 |
| Boyd R A | 7,612 | |
| Boyer S | 14,759 | |
| Boyko R | 61 | |
| Boyte E H | 2,065 | |
| Bozman M S | 27,743 | |
| Bracken L T | 166 | |
| Bradbury E | 11,349 | 353 |
| Bradley A | 12,415 | |
| Bradley J | 7,323 | |
| Bradley V | 21,087 | 193 |
| Brady A H G | 31,920 | 10,510 |
| Brady G W | 37,345 | |
| Brady M | 19,925 | 242 |
| Brady P I | 19,764 | |
| Braico J E | 20,471 | |
| Braithwaite B J | 28,245 | 492 |
| Braithwaite P L | 19,387 | |
| Brander B | 22,146 | 405 |
| Brandon E | 790 | |
| Brandon R L | 23,704 | |
| Branter S P | 23,704 | |
| Brar M | 20,932 | 116 |
| Brar M | 17,105 | 172 |
| Braun G I | 20,070 | |
| Braun M B | 20,881 | |
| Braunagel J | 28,692 | 1,599 |
| Brazier B A | 3,440 | |
| Brazier J | 40,394 | 659 |
| Breedveld S M | 2,367 | |
| Breiddal S M F | 5,341 | 307 |
| Breitkreuz E | 35,083 | 9,346 |
| Brekelmans J F | 5,014 | |
| Brendan-Barrie J | 18,977 | 240 |
| Brennan R | 12,319 | |
| Breuer G | 22,303 | |
| Brewster R E | 14,878 | |
| Brickley M | 23,426 | 46 |
| Bridge E M | 25,554 | |
| Bridge S W | 28,885 | 1,488 |
| Bridger A J | 19,250 | |
| Bridgman M | 70 | |
| Brierton M G | 14,732 | |
| Briggs B L | 9,330 | |
| Briggs E T | 22,118 | |
| Briggs M F C | 18,595 | |
| Briscoe R | 14,393 | |
| Brisebois A M | 14,814 | |
| Brisson F M | 12,690 | |
| Britton B G | 30,160 | 8,378 |
| Britton J | 14,563 | 7 |
| Broadfoot S | 24,359 | 130 |
| Brock-Dunbar P | 35,734 | 3,935 |
| Broda A | 28,829 | 15 |
| Broemeling J M | 31,719 | 1,868 |
| Broich M P | 7,716 | 1,070 |
| Brok J E | 32,067 | 533 |
| Broman B M | 6,050 | 27 |
| Brookes D G | 23,704 | 1,957 |
| Brooks C | 12,751 | 1,829 |
| Brooks D R | 9,922 | |
| Brooks G E | 31,433 | |
| Brooks I | 21,195 | |
| Brooks I H | 28,692 | |
| Brooks M C | 22,490 | 3,730 |
| Brooks M J | 30,535 | 987 |
| Brooks Y | 18,678 | |
| Broughton A J | 972 | |
| Broughton F I | 10,047 | |
| Brousson C | 28,869 | 914 |
| Brown A | 2,774 | |
| Brown A W | 24,342 | |
| Brown B A | 12,116 | |
| Brown B J | 25,234 | 1,389 |
| Brown C A | 33,941 | |
| Brown C L | 23,743 | 23 |
| Brown C L | 17,336 | 215 |
| Brown C M | 16,752 | |
| Brown D L | 19,177 | |
| Brown E | 728 | |
| Brown E A | 25,657 | 1,956 |
| Brown E C | 20,481 | |
| Brown E M | 9,297 | 2,236 |
| Brown E M | 18,850 | 1,003 |
| Brown J B | 36,363 | 952 |
| Brown J C | 27,820 | 3,375 |
| Brown K H | 25,149 | 2,642 |
| Brown K I | 14,095 | |
| Brown L | 14,518 | 1,287 |
| Brown L | 19,603 | 364 |
| Brown L I | 7,582 | |
| Brown M | 18,547 | |
| Brown M | 31,847 | 6,052 |
| Brown M | 206 | |
| Brown M K | 28,692 | 1,569 |
| Brown N J | 499 | 54 |
| Brown N S | 11,885 | |
| Brown P | 3,090 | |
| Brown P | 9,906 | |
| Brown P | 28,765 | 1,090 |
| Brown R K | 32,251 | |
| Brown S B | 206 | |
| Brown S P | 16,834 | 34 |
| Brown V A | 24,485 | |
| Brownie B B | 5,073 | |
| Bruce D L | 20,748 | 685 |
| Bruce J | 1,011 | |
| Bruce L | 25,493 | 824 |
| Bruce M E | 30,345 | 306 |
| Bruce N | 23,325 | 2,669 |
| Bruce V L | 11,439 | 5,444 |
| Brugge V | 2,322 | |
| Brunelle T | 6,410 | |
| Bruner L K | 20,450 | 2,396 |
| Brunner J | 15,943 | |
| Brunsch I M | 2,398 | |
| Brusegard G B | 9,110 | |
| Brusegard J | 7,034 | |
| Bruzzese J C | 16,130 | |
| Bryan K A | 18,247 | |
| Bryant C | 29,777 | 280 |
| Bryce C P | 4,554 | |
| Bryce S | 20,020 | |
| Bryden M D | 20,097 | 225 |
| Brydle N H | 1,391 | |
| Bryenton T | 12,006 | |
| Brynildsen F B | 9,351 | 361 |
| Bryson J | 3,114 | 229 |
| Bublitz F E | 22,329 | |
| Buchan P A | 5,869 | |
| Buchan S | 15,260 | |
| Buchanan B O | 23,448 | 1,524 |
| Buchanan C B | 11,115 | |
| Buchanan J L | 20,282 | |
| Buchanan N V | 22,520 | |
| Buchanan P A | 33,717 | 433 |
| Buchwitz R | 17,024 | |
| Buck L | 11,401 | |
| Buckham L | 17,318 | 12 |
| Buckles B A | 5,110 | |
| Buckles M J | 26,483 | |
| Buckley C | 30,171 | 2,515 |
| Bucknell R | 25,841 | |
| Buckoski S M | 18,651 | |
| Budinsky R L | 23,704 | |
| Buemann S | 28,680 | 716 |
| Buff S C | 13,129 | |
| Bujak L S | 3,664 | |
| Bukowski E | 14,588 | |
| Bulic I G | 2,450 | |
| Bullerwell R | 1,659 | |
| Bullock A L | 17,763 | 7 |
| Bulmer E | 8,561 | 535 |
| Bulmer M B | 6,126 | |
| Bulych P | 21,301 | |
| Bunt D M | 18,595 | 7 |
| Bunt S E | 11,731 | |
| Bunton C W M | 31,729 | |
| Bunton K | 11,825 | |
| Burch V A | 13,365 | |
| Burge B E | 28,692 | 359 |
| Burgess D | 4,383 | |
| Burgess D L | 9,138 | 185 |
| Burgess V L | 22,839 | 319 |
| Burgoyne J | 29,219 | 819 |
| Burkatsky D | 16,878 | |
| Burke B M C | 18,586 | |
| Burke J | 10,581 | 334 |
| Burnet B L | 27,098 | |
| Burnett C | 1,360 | |
| Burnett P | 28,692 | 161 |
| Burns C | 1,377 | |
| Burns H | 21,729 | 24 |
| Burns S M | 18,620 | |
| Burnyeat E | 11,821 | |
| Burris K R | 25,532 | 415 |
| Burrows B J | 22,768 | 489 |
| Bursey M A | 8,472 | |
| Burstall P L | 12,533 | 162 |
| Burt E M | 21,786 | |
| Burton D | 20,124 | |
| Burton J A | 25,532 | 1,690 |
| Bury S | 11,105 | |
| Busby J | 27,850 | 1,340 |
| Busch W | 11,735 | 106 |
| Bushell E K | 19,293 | |
| Bushell N | 22,967 | |
| Bussiere A M | 26,800 | |
| Butchart H | 18,877 | |
| Butcher D | 25,706 | |
| Butcher G O | 31,468 | |
| Butcher N | 30,153 | |
| Butcher R G | 247 | |
| Butler J | 31,463 | |
| Butler R K | 68,396 | 10,141 |
| Butler S F | | 327 |
| Butte K D | 20,329 | |
| Butterley D A | 23,943 | |
| Butterworth M S | 23,069 | 76 |
| Butterworth S | 28,692 | 1,853 |
| Buttle I | 2,164 | |
| Butvila K | 6,218 | |
| Butzelaar C M | 36,335 | 6,852 |
| Buxton B J | 26,458 | 2,128 |
| Buxton J D | 18,829 | 240 |
| Buxton R V | 20,932 | |
| Byers L M | 14,118 | |
| Byers R H | 15,288 | |
| Byker O L | 33,941 | |
| Byleveld L | 28,785 | 1,124 |
| Byrne E R | 16,403 | |
| Byrne J | 19,975 | |
| Cabullos G P | 39,756 | |
| Caffet R | 15,977 | |
| Cahill C T | 30,992 | |
| Cahill T K | 18,847 | |
| Caig S A | 13,723 | |
| Cain J | 13,965 | 78 |
| Cain M | 18,284 | |
| Cairns A B | 33,138 | 970 |
| Cairns T L | 27,916 | 731 |
| Calbick D | 5,165 | |
| Calder R | 1,822 | |
| Caldicott A P | 29,005 | 2,857 |
| Caldow E | 5,358 | |
| Caldwell B | 3,376 | |
| Caldwell C L | 23,146 | 86 |
| Caldwell E | 2,479 | 34 |
| Caldwell M C | 11,909 | [illegible] |
| Caletti E L | 14,878 | |
| Calica A | 20,399 | |
| Calland F | 18,595 | 167 |
| Callander G R | 46,313 | |
| Callas M | 18,330 | 1,401 |
| Callaway M L | 547 | |
| Callister W L | 23,473 | 1,710 |
| Callow D W | 14,015 | 1,789 |
| Calverley L | 19,602 | 453 |
| Calvert G L | 23,613 | 1,363 |
| Calvez R | 16,104 | |
| Cameron B J R | 31,083 | 3,176 |
| Cameron B M | 22,199 | |
| Cameron C A | 25,194 | |
| Cameron D M | 11,582 | |
| Cameron D S | 23,636 | 1,406 |
| Cameron E A | 30,059 | |
| Cameron R | 21,749 | |
| Cameron R D | 25,532 | 1,998 |
| Cameron S | 24,786 | 385 |
| Camozzi C | 16,025 | |
| Camozzi P | 23,704 | |
| Camp K S | 1,304 | |
| Camp M I | 8,354 | |
| Campbell A G H | 25,532 | 394 |
| Campbell B | 25,210 | 85 |
| Campbell C | 23,425 | 567 |
| Campbell C | 4,400 | |
| Campbell C R | 27,610 | 18 |
| Campbell D A | 26,237 | |
| Campbell D E | 23,704 | |
| Campbell D L | 20,847 | |
| Campbell D M | 17,673 | |
| Campbell D R | 33,867 | 3,942 |
| Campbell F | 22,903 | |
| Campbell G A | 18,233 | |
| Campbell H M | 23,204 | |
| Campbell I J | 47,692 | 64 |
| Campbell J F | 25,518 | 1,229 |
| Campbell J P | 25,179 | 1,791 |
| Campbell K | 249 | |
| Campbell K E | 22,532 | |
| Campbell K L | 18,394 | |
| Campbell L | 26,342 | 234 |
| Campbell L R | 30,302 | 2,083 |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Campbell M A | 23,704 | 68 |
| Campbell O | 14,611 | 547 |
| Campbell P J | 22,607 | 320 |
| Campbell P M | 20,991 | |
| Campbell R | 485 | |
| Campbell R | 27,093 | 1,283 |
| Campbell R J | 11,535 | |
| Campbell R S | 20,780 | |
| Campbell V C | 19,600 | |
| Campo G | 14,835 | |
| Campone F A | 23,558 | |
| Canevaro R | 20,715 | 513 |
| Cantryn R | 17,478 | |
| Capon J | 23,719 | |
| Caplan M N | 993 | |
| Capo L | 19,970 | |
| Cardinal L E | 10,596 | |
| Cargnelli D J | 12,102 | 121 |
| Cargo J | 36,363 | 1,398 |
| Carleton B M | 24 | |
| Carlile R H | 28,692 | 220 |
| Carlson A L | 7,664 | |
| Carlson J M E | 28,692 | 757 |
| Carlson N M | 21,108 | |
| Carlson T M | 22,555 | |
| Carlson V I | 48,626 | 1,781 |
| Caron J | 16,316 | |
| Caros J | 4,212 | |
| Carpenter B | 16,628 | |
| Carpenter C | 7,229 | |
| Carpenter J P | 5,625 | |
| Carpenter N | 15,275 | 170 |
| Carr D C | 2,405 | |
| Carr R | 196 | |
| Carriere A M | 26,302 | |
| Carrington B A | 19,179 | |
| Carroll I | 6,319 | |
| Carroll N E | 28,111 | 80 |
| Carswell J | 24,902 | 742 |
| Carter C A | 18,602 | |
| Carter J | 18,605 | |
| Carter V | 18,413 | 100 |
| Cartier L | 6,398 | |
| Casacove H F | 18,308 | |
| Casanova L D | 21,261 | |
| Case R | 25,532 | 1,789 |
| Caseley L | 23,704 | |
| Casey B A | 18,698 | |
| Casley C R | 14,175 | 168 |
| Cass M P | 20,582 | |
| Castle H | 25,532 | 317 |
| Caston R | 16,333 | |
| Caswell M E | 7,468 | |
| Caswell P A | 10,258 | 234 |
| Cathers M D | 18,643 | |
| Cavalheiro L | 1,521 | |
| Cavalier K | 22,677 | 385 |
| Cavanaugh G | 789 | |
| Cave F | 13,346 | 5,757 |
| Cave H | 15,414 | |
| Caverley D | 7,906 | 1,179 |
| Cawsey S M | 6,031 | 18 |
| Cawthra J L | 11,821 | |
| Cecchi L T | 9,167 | |
| Cedar K E | 17,990 | |
| Cehak H A E | 18,742 | 38 |
| Celino J F | 17,227 | |
| Celino M I | 20,792 | |
| Celino R G | 10,956 | |
| Chadwick C | 18,431 | |
| Chafe L | 7,676 | |
| Chai S Y | 993 | |
| Chambers A Y | 23,746 | 773 |
| Chambers J M | 30,132 | |
| Chambers L M | 1,390 | |
| Chambers M | 18,752 | 226 |
| Chambers R | 1,234 | |
| Chamley D J | 28,017 | |
| Champagne E L | 2,717 | |
| Chan D | 2,851 | 70 |
| Chan M | 14,027 | |
| Chan N R | 21,265 | 1,363 |
| Chan V | 19,082 | 939 |
| Chandler C V | 18,006 | |
| Chandler D G | 28,703 | 839 |
| Chandler J R | 28,085 | 3,192 |
| Chang M | 8,561 | 46 |
| Chanin J E | 19,128 | |
| Chanton S E K | 17,317 | 1,212 |
| Chao A C L | 31,578 | |
| Chapdelaine B | 12,410 | 295 |
| Chapelas K | 12,857 | 7 |
| Chapin G H C | 3,958 | 432 |
| Chapman C M | 333 | |
| Chapman E M | 18,014 | |
| Chapman G M | 25,532 | 1,173 |
| Chapman J | 23,592 | 236 |
| Chapman V J | 20,314 | 62 |
| Charach M | 28,692 | 1,184 |
| Charaf Y | 20,048 | |
| Charalambidis S | 9,221 | |
| Chard A | 23,712 | |
| Chard G L | 35,275 | |
| Charleston T | 1,051 | |
| Charlesworth J L E | 11,217 | 679 |
| Charlong L A | 6,570 | |
| Charlton K | 19,219 | |
| Chartier M | 21,128 | |
| Chartier M G | 20,221 | |
| Chartier P | 17,903 | |
| Chase E | 3,635 | 87 |
| Chase M E | 28,408 | 4,460 |
| Chatten E E | 17,593 | |
| Chaudhry M S | 7,471 | |
| Cheema P K | 22,532 | 690 |
| Cheng J R | 25,532 | 699 |
| Chernesky V | 21,579 | 199 |
| Chernowas N E | 20,932 | 93 |
| Cherrington B | 31,987 | 143 |
| Chesko R E | 2,165 | |
| Chesney M J | 6,158 | |
| Chetty G | 41,670 | 3,812 |
| Cheung S T H | 31,418 | |
| Chidley R | 23,595 | |
| Childerhose R W | 37,318 | 10,187 |
| Chin D | 19,989 | |
| Chin R | 23,086 | |
| Chin S I | 26,791 | |
| Chinery S M | 4,501 | 133 |
| Chisholm P E | 18,637 | |
| Chisholm R E | 321 | |
| Chiu F | 20,622 | |
| Chiu H | 28,935 | 768 |
| Cho J | 20,569 | |
| Chobotar D W | 8,217 | |
| Chohan D | 20,304 | |
| Choi A W | 28,692 | 274 |
| Cholowski A L | 19,465 | 794 |
| Chong C A | 6,213 | |
| Chow D | 25,753 | |
| Chow H Y-L | 30,931 | |
| Chow L Y | 19,128 | |
| Chow M | 17,673 | 6 |
| Chow W W | 23,704 | 103 |
| Christie D E | 5,862 | |
| Christie L A | 27,060 | 2,103 |
| Christie M | 14,743 | |
| Christie M E | | 1 |
| Christmas M C | 12,215 | 634 |
| Christy J | 22,123 | |
| Chronister G M | 11,177 | |
| Chrysler A E | 22,308 | 2,680 |
| Chrystall G W | 18,297 | |
| Chu B | 12,670 | 410 |
| Chubb T | 19,118 | |
| Chumm M R | 22,005 | 3,391 |
| Church L J | 35,490 | 1,922 |
| Church R | 11,479 | 1,012 |
| Churlish S J | 40,325 | 6,314 |
| Chute I | 20,789 | |
| Ciandre N I | 22,175 | |
| Ciepponi K A | 15,048 | 112 |
| Cinnamon G J | 17,480 | 578 |
| Cinnamon P A | 2,872 | 863 |
| Ciotti S A | 14,729 | |
| Claassen M F | 18,159 | 53 |
| Claggett K J | 20,223 | |
| Clappa M | 36,655 | 270 |
| Clark A R | 28,136 | |
| Clark C A | 46,315 | 934 |
| Clark C A | 3,901 | |
| Clark C G | 31,401 | 4,478 |
| Clark D | 12,176 | |
| Clark D D | 22,219 | |
| Clark D M | 10,636 | 251 |
| Clark G G | 17,777 | |
| Clark J R | 21,380 | |
| Clark K | 10,499 | |
| Clark K C | 20,669 | |
| Clark K J | 21,136 | |
| Clark L E | 5,534 | |
| Clark M P | 30,646 | 846 |
| Clark P M | 13,940 | |
| Clark R E | 5,862 | |
| Clark S | 11,053 | |
| Clark W | 5,451 | |
| Clarke E A | 4,748 | |
| Clarke P R | 1,603 | |
| Clarkson D G | 28,592 | 408 |
| Claxton J M | 28,692 | 2,313 |
| Clay D M | 514 | |
| Clay K S | 496 | |
| Clay M M | 30,178 | 6,480 |
| Clayton L | 19,081 | |
| Clayton L C | 23,704 | 224 |
| Cleary B A | 4,931 | |
| Cleave R | 1,623 | |
| Clelland F | 12,377 | |
| Clements A J | 30,646 | |
| Clements A L | 36,385 | |
| Clements C E | 22,913 | 104 |
| Clemson A S | 14,237 | 176 |
| Clerihue S A | 33,949 | |
| Cleve B | 392 | |
| Cleveland R D B | 23,704 | 474 |
| Clever G | 30,635 | |
| Clewley D | 20,038 | |
| Cliff A D | 20,316 | |
| Clifford G A | 33,244 | 11,842 |
| Climenhaga J M | 35,725 | 4,054 |
| Cline J | 18,622 | |
| Clint D J | 19,426 | |
| Clinton B J | 17,754 | |
| Clohosey M | 3,929 | 148 |
| Cloutier B L | 18,904 | |
| Cloutier J A | 18,320 | 7 |
| Clowater K J | 15,961 | |
| Clugston P H | 36,147 | 2,738 |
| Co-Te P | 94,121 | |
| Coates J | 22,372 | 334 |
| Coath S E | 16,689 | |
| Cobbin S P | 24,525 | 1,581 |
| Cochran S A | 14,050 | 1,233 |
| Cochrane M | 23,715 | 1,259 |
| Cochrane W E | 16,523 | |
| Code T K | 19,322 | |
| Codron A A | 20,327 | |
| Codron H J | 31,365 | |
| Codron R | 20,018 | |
| Coffey S | 2,381 | |
| Coffey T L | 10 | |
| Cohen E R | 1,680 | |
| Cohen M | 23,784 | 1,000 |
| Cohen N | 3,135 | |
| Colbeck R S | 20,375 | |
| Cole B M R | 27,612 | 417 |
| Cole Y | 13,341 | |
| Colebrook B | 9,734 | |
| Colford P | 23,945 | |
| Collens H | 19,029 | |
| Collens H A | 21,386 | |
| Colling S E | 3,796 | |
| Collins B A | 19,811 | |
| Collins B J | 36,435 | 1,249 |
| Collins C | 18,623 | |
| Collins H B | 23,207 | 577 |
| Collins M M | 12,544 | |
| Collins M P | 834 | |
| Collins P P | 23,704 | 166 |
| Collins W A | 18,807 | |
| Collis C H J | 7,445 | |
| Collishaw L I | 10,880 | |
| Colman R | 30,424 | |
| Colmer R J | 30,246 | 126 |
| Colpitts B | 18,076 | 7 |
| Colquhoun A | 22,981 | |
| Coltellaro A | 18,276 | |
| Colvin P T | 30,745 | |
| Colwell D C | 27,162 | 5,705 |
| Comazzetto S J | 1,532 | |
| Comeau E | 1,641 | |
| Comis D V | 25,532 | 2,119 |
| Conell A M | 20,932 | 81 |
| Conlin C L | 18,285 | |
| Conlin-Wilson J A | 10,223 | |
| Conn A B | 19,325 | |
| Conn R | 11,779 | |
| Connell H K | 38,704 | |
| Connell K K | 7,478 | |
| Connelly D A | 19,809 | |
| Connolly D | 11,630 | |
| Connor S C | 11,015 | |
| Conrad M T | 5,853 | |
| Conroy L | 28,905 | 583 |
| Conway A | 23,704 | 21 |
| Conway A L | 25,532 | 1,381 |
| Conway D A | 25,702 | 1,283 |
| Conway J | 25,482 | 2,579 |
| Conway M | 7,892 | |
| Conway O | 244 | |
| Cook B J | 31,260 | |
| Cook C R | 6,367 | |
| Cook G | 18,215 | |
| Cook J H K | 14,814 | |
| Cook J S | 19,164 | |
| Cook K | 18,158 | |
| Cook M | 25,555 | 187 |
| Cook M M | 54,998 | 2,197 |
| Cook P L | 4,523 | 18 |
| Cook T A | 22,765 | 290 |
| Cook W | 3,676 | 388 |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Cooke A | 20,558 | |
| Cooke C | 32,985 | 2,529 |
| Cooke J E | 29,130 | 3,297 |
| Cooke L | 18,595 | |
| Cooke-Dallin M N | 1,542 | |
| Coonce E M | 28,230 | 438 |
| Coop V M | 20,595 | 3,531 |
| Cooper B | 23,704 | 152 |
| Cooper B W | 28,682 | 12,188 |
| Cooper E | 13,660 | 412 |
| Cooper M J | 19,887 | |
| Cooper S B | 7,478 | |
| Cooper W H | 27,683 | 3,644 |
| Copeland J E | 27,249 | |
| Copeland J W | 21,520 | |
| Copley Z | 153 | |
| Corbeil C E | 20,136 | 7 |
| Corbeil M | 30,950 | 1,782 |
| Corbett B J K | 23,144 | 265 |
| Corbett E L | 18,595 | |
| Corfe N A | 31,424 | |
| Corkum M | 11,024 | |
| Corley-Smith G | 3,998 | |
| Cormack S L | 23,732 | 552 |
| Cormier S A | 21,528 | 2,882 |
| Cormons T A | 24,890 | 901 |
| Corness D | 20,212 | 7,740 |
| Corness H | 11,107 | 280 |
| Cornish T N A | 2,341 | 7 |
| Cornwallis-Bate L | 28,099 | 405 |
| Correa V | 9,854 | |
| Correia A | 6,237 | |
| Corrin B J | 36,363 | 621 |
| Coryell R T | 14,975 | |
| Cosgrove J D | 11,294 | 1 |
| Cossaboom B L | 21,013 | |
| Cossette S G | 13,039 | 1,234 |
| Costa M | 44,926 | 3,088 |
| Costantino I | 17,094 | |
| Cotton R T | 28,732 | 1,054 |
| Cottrell P | 23,689 | 208 |
| Coubrough D L | 2,569 | 37 |
| Coulic C A | 21,895 | |
| Coulter C | 20,258 | |
| Coupal L | 7,663 | 672 |
| Coupe B L | 4,111 | |
| Courage H R | 5,677 | |
| Cournoyer S P | 398 | 4 |
| Courtoreille B A | 595 | |
| Cousins P | 20,932 | 836 |
| Coventry J | 10,976 | 137 |
| Coverdale D | 242 | |
| Cowan A G | 19,212 | |
| Cowan B M | 30,956 | 10,959 |
| Coward J | 1,724 | |
| Coward W | 18,333 | |
| Cowell C J | 31,384 | 301 |
| Cownden L D | 12,553 | |
| Cowsill V | 28,099 | 132 |
| Cox J | 34,000 | 845 |
| Cox K M | 24,633 | 180 |
| Cox S E | 5,233 | |
| Coyle S | 17,883 | |
| Crabbe J C | 21,441 | 2,538 |
| Craig D | 82 | |
| Craig F | 28,802 | 1,213 |
| Craig L J | 18,534 | 30 |
| Crandall D E | 28,770 | 542 |
| Crarer K | 27,689 | 1,353 |
| Crawford D R | 14,450 | |
| Creighton A L | 1,698 | |
| Creighton M A | 26,111 | 193 |
| Cressy Y L | 19,825 | 33 |
| Cribb J R | 28,983 | 1,469 |
| Crinklaw J F | 25,365 | 650 |
| Critchley V | 13,880 | |
| Crocker S S | 21,198 | |
| Croll K | 17,422 | 290 |
| Cronin J | 130 | |
| Cronin R F | 62,257 | 5,268 |
| Cronk A L | 21,437 | |
| Cronk S L | 19,031 | |
| Crookshanks D M | 29,759 | |
| Cropley N C | 21,307 | |
| Crosby G | 18,814 | 69 |
| Crosby H | 28,692 | 173 |
| Cross J L | 8,949 | |
| Crossley B | 20,066 | 3,075 |
| Crosson P T C | 10,617 | 139 |
| Crowley M | 23,704 | 1,664 |
| Crowley M | 9,110 | |
| Crowley M P | 24,581 | 1,023 |
| Crowston G I | 18,174 | |
| Crowston J T | 30,681 | |
| Cruickshank M | 13,457 | |
| Cruickshank M M | 9,949 | |
| Crum E M | 36,363 | 2,141 |

| | Salary $ | Travel $ |
|---|---|---|
| Crump D J | 21,136 | |
| Crump E | 5,750 | |
| Cryer N M | 11,847 | |
| Csonka M | 18,285 | |
| Culjac B | 15,082 | |
| Cullen G M | 19,879 | |
| Cullinane P | 10,011 | 1,794 |
| Cumberbatch J C | 17,995 | |
| Cuming N | 3,256 | |
| Cumming D B | 18,299 | |
| Cummings D L | 18,595 | |
| Cummings M E | 22,009 | |
| Cummings-Stanley J | 3,056 | |
| Cummins G | 381 | |
| Cunningham J | 10,030 | 12 |
| Cupello S | 2,159 | |
| Curnow G T | 28,692 | 2,165 |
| Curr C J | 22,645 | |
| Curr J D | 20,006 | |
| Curran H F | 22,218 | 123 |
| Curran J | 4,939 | |
| Currie D Y | 7,286 | |
| Currie J M B | 22,267 | |
| Currie R B | 19,574 | |
| Currie R W | 1,744 | |
| Curtin L D | 19,245 | 325 |
| Cutbill T | 28,487 | 20,823 |
| Cuthbert V | 23,704 | 449 |
| Cuthill N J | 4,978 | |
| Cutlan J L | 18,274 | |
| Cutress K | 2,109 | |
| Cymbaluk M A | 17,923 | |
| Czink M M | 28,818 | 1,149 |
| D'Alfonso J | 1,404 | |
| D'Appolonia S D | 23,704 | |
| Daggitt S | 2,515 | |
| Dahl C B | 19,373 | |
| Dahl C N | 26,016 | |
| Dahlberg F G | 20,336 | 568 |
| Daigle S J | 18,215 | |
| Dakin D | 8,739 | 368 |
| Dale F | 6,522 | |
| Dale H | 2,247 | |
| Dale M P | 3,016 | |
| Dale T | 242 | |
| Daley R J | 258 | |
| Dalgleish L M | 10,715 | |
| Dalgleish M R | 22,073 | |
| Dalgleish R S | 18,391 | 332 |
| Dallaire I D | 19,133 | |
| Dallaire K E M | 25,532 | 2,322 |
| Dallas N | 23,872 | |
| Dalling E R | 37,365 | |
| Dalsanto J | 22,374 | |
| Dalton E L | 16,201 | 448 |
| Dalton L | 14,518 | 160 |
| Daly R D N | 28,826 | 742 |
| Dan S | 26,105 | |
| Dancevic-Allan S | 23,646 | 196 |
| Dane B F | 34,098 | 450 |
| Danhauer S | 3,940 | |
| Danielson G E C | 28,099 | 985 |
| Dansby D | 554 | |
| Danyk M M | 19,360 | |
| Darimont L M | 9,644 | |
| Darin C J | 932 | |
| David A L | 22,929 | 179 |
| David G M | 13,684 | |
| Davidge E | 18,421 | |
| Davids A | 507 | |
| Davidson J L | 23,704 | 33 |
| Davidson L M | 20,819 | |
| Davidson M E | 8,738 | 82 |
| Davidson S | 31,341 | |
| Davie W | 1,758 | |
| Davies A | 18,014 | |
| Davies C B | 1,842 | |
| Davies H | 5,028 | |
| Davies I R | 19,266 | 320 |
| Davies M | 23,834 | |
| Davies P | 18,182 | 65 |
| Davies T | 18,097 | 302 |
| Davis A | 4,481 | |
| Davis C L | 285 | |
| Davis E B | 9,483 | |
| Davis E D | 2,374 | |
| Davis I | 1,625 | |
| Davis J L | 3,990 | 147 |
| Davis L L | 3,871 | 7 |
| Davis M | 36,747 | 116 |
| Davis R | 24,429 | 505 |
| Davis S | 23,595 | 181 |
| Davis S | 18,438 | |
| Davy S J | 21,221 | |
| Dawe M C | 4,383 | |
| Dawson J C | 28,726 | 828 |
| Dawson S I | 17,059 | 3 |

| | Salary $ | Travel $ |
|---|---|---|
| Day F G L | 20,033 | |
| Day R | 28,692 | 465 |
| De Conti W | 19,350 | |
| De Jesus E | 533 | |
| De Macedo C A | 7,359 | |
| De Vink Re | 28,692 | 1,023 |
| De Wynter M | 7,032 | 14 |
| De-Ciccio C | 17,273 | |
| De-Corte F B | 18,595 | |
| Deacon R C | 28,929 | 1,120 |
| Deacon S | 23,704 | 1,090 |
| Deadmarsh F A | 18,315 | 547 |
| Dean A M | 17,066 | |
| Dean D | 18,595 | 165 |
| Dean R A | 56,434 | 8,678 |
| Deans R C | 19,156 | |
| Deas J | 45,073 | 2,443 |
| Deasty D A | 17,374 | 386 |
| Debaie-Strick G | 25,519 | 1,370 |
| Deboschkemper M | 1,949 | 54 |
| Debourcier O J | 28,844 | 167 |
| Decker D C | 1,766 | |
| Decoste G H | 19,152 | |
| Defriend L | 29,192 | |
| Degenhardt E | 14,812 | |
| Degrace G | 22,046 | |
| Deguglielmo G | 19,520 | |
| Dehaan I | 14,326 | |
| Dehard N L | 5,359 | |
| Dehmke D J | 32,415 | |
| Deise K G | 30,092 | |
| Delaney G | 13,869 | 1,261 |
| Delany E J | 4,942 | |
| Delaquaize E J | 12,427 | |
| Delinsky D | 17,416 | |
| Demaire P | 12,257 | |
| Demarco D M | 25,191 | 1,293 |
| Dembicki P | 12,332 | |
| Demchuk F | 20,932 | 1,186 |
| Demens B | 9,440 | 268 |
| Demers M | 7,884 | 265 |
| Demeter Z | 22,528 | |
| Demoskoff L | 96 | |
| Dempsey D | 1,602 | |
| Dempsey K | 5,722 | |
| Denby J A | 3,410 | |
| Dendoff R E | 23,704 | 1,269 |
| Denegrie K M | 1,450 | |
| Dennery E | 9,110 | |
| Dennis D E | 1,079 | |
| Dennis S | 18,551 | 235 |
| Dennison M L | 6,441 | |
| Dennison S G | 6,094 | 308 |
| Denofreo N E | 44,259 | 136 |
| Denys R G | 46,038 | 2,305 |
| Depagter H | 3,855 | |
| Derby K | 57,234 | 2,237 |
| Derechey M L | 30,454 | |
| Dermody N | 5,300 | |
| Derosier K | 11,246 | |
| Derrien R J | 8,035 | |
| Deryck D D | 18,224 | |
| Desautels S | 10,664 | |
| Deschner T J | 29,500 | |
| Deshima B I | 21,504 | |
| Desjardins D M | 19,652 | |
| Desjardins S L | 16,891 | 271 |
| Deslaurier M | 7,546 | |
| Desrocher D L | 12,383 | |
| Devereaux J | 19,896 | |
| Devore E | | 218 |
| Dewald J | 28,217 | 425 |
| Dewar L M | 1,293 | |
| Dewar V J | 9,659 | |
| Dewdney S J | 3,959 | |
| Dewinetz L D G | 3,181 | |
| Dhaliwal C | 545 | |
| Dhami G S | 28,692 | |
| Dhenin M K | 25,156 | 455 |
| Dhillon J K | 25,047 | 1,012 |
| Dhillon L S | 13,614 | |
| Dhillon R | 18,656 | |
| Dhillon R A | 20,674 | |
| Di Georgio J L | 16,608 | |
| Di Martino M | 376 | |
| Di Pietra J | 3,212 | |
| Dick M D | 18,658 | 11 |
| Dick R J | 20,932 | 48 |
| Dickie J | 14,896 | |
| Dickie J | 6,185 | |
| Dickson B J | 17,641 | |
| Dickson M L | 23,444 | |
| Dillon A | 7,176 | |
| Dillon J G | 24,548 | |
| Dingman N | 11,986 | |
| Dinsmore M I | 20,662 | |
| Dinsmore P M | 7,901 | 330 |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Dion J F E | 13,126 | |
| Dippie D R | 14,618 | 1,418 |
| Dixon L | 609 | |
| Dixon R E | 13,347 | 760 |
| Dobbins R | 6,373 | |
| Dobell L | 17,980 | |
| Dobrowolski M | 31,399 | |
| Dobrowolski S A | 20,868 | |
| Dobson R L | 1,689 | 266 |
| Dockrill L B | 6,753 | 34 |
| Dodd D L | 22,657 | 114 |
| Dodds F M | 28,692 | 1,911 |
| Dodds L | 18,672 | 266 |
| Doebert E F | 16,526 | |
| Doetzel C M | 13,651 | |
| Doi M | 15,355 | |
| Doig B | 32,609 | 84 |
| Doig L | 34,217 | 795 |
| Doig S | 42,743 | 718 |
| Doiron E J | 28,723 | 791 |
| Dolen D | 21,144 | 508 |
| Doll E A | 14,643 | 561 |
| Doll R G | 30,214 | 1,851 |
| Dolman P C | 6,696 | |
| Dominelli G | 5,191 | |
| Donald M | 19,128 | |
| Donaldson I E | 7,623 | |
| Donaldson J | 31,756 | 44 |
| Donaldson L | 23,600 | 115 |
| Donchi D L | 12,038 | 102 |
| Donetz G | 31,286 | 3,166 |
| Donison S R | 27,807 | |
| Donnell J D | 893 | |
| Donohoe J E | 19,389 | |
| Donohoe S | 2,525 | |
| Donovan I C | 35,520 | 1,173 |
| Donovan J M | 9,833 | |
| Donovan K E | 27,312 | |
| Donovan M E | 28,099 | 3,458 |
| Donovan M I | 20,932 | |
| Doo M | 30,291 | |
| Dooley M | 28,989 | |
| Dorman P | 20,932 | |
| Dorsch D | 25,448 | |
| Dosch M E | 15,485 | |
| Dosch R G | 31,434 | 6,884 |
| Dossa D | 17,673 | |
| Doubinin C E | 17,751 | 221 |
| Dougan J G | 13,965 | 319 |
| Douglas D | 31,521 | |
| Douglas D D | 26,589 | 1,727 |
| Douglas H L | 5,782 | |
| Douglas J | 11,379 | 88 |
| Douglas W | 37,966 | 741 |
| Dow C C | 28,934 | 899 |
| Dowds C | 18,595 | |
| Downey B H | 19,469 | |
| Downey K A | 20,650 | |
| Downey W | 22,009 | 77 |
| Downie R | 11,807 | 372 |
| Downs D J | 11,786 | |
| Doyle C N | 28,245 | 1,709 |
| Doyle K A | 1,429 | |
| Doyle M M R | 27,089 | 842 |
| Doyon B | 18,474 | |
| Draht E | 13,995 | 233 |
| Drebett T J L | 19,161 | |
| Dreger D | 23,704 | 330 |
| Drescher J M | 21,499 | |
| Dressler K | 24,683 | 876 |
| Drew P | 7,078 | |
| Drier D A | 17,638 | 377 |
| Drinkwater-Lunn M | 15,163 | |
| Driver A | 22,522 | |
| Drobot N | 15,325 | |
| Druet L P | 20,932 | 707 |
| Drummond D | 15,187 | |
| Drysdale S A | 33,314 | 675 |
| Du Nord L M | 37 | |
| Dube H K | 4,408 | |
| Dubensky W A | 36,363 | 1,619 |
| Dubinsky J | 23,181 | |
| Duck D D | 8,527 | |
| Duddy K H | 20,932 | |
| Dudley J | 3,643 | |
| Dudley J L | 31,198 | 2,644 |
| Duggan J | 15,047 | |
| Duggan S M | 18,876 | 269 |
| Dumme D C | 2,183 | |
| Dumontier W A | 31,088 | 334 |
| Dunbar D C | 23,704 | |
| Dunbar L T | 4,308 | |
| Dunbar M A | 18,295 | 432 |
| Dunbar R | 12,088 | 128 |
| Duncan C L | 22,586 | 4,995 |
| Duncan J | 7,188 | |
| Duncan J A | 166 | |
| Duncan M L | 20,636 | |
| Duncan P A | 24,067 | 1,036 |
| Duncan R | 409 | |
| Duncan R W | 36,363 | 2,451 |
| Duncan W E | 17,606 | 262 |
| Dundas G D | 33,742 | 298 |
| Dunderdale P C | 18,622 | |
| Dunham E V | 31,057 | 283 |
| Dunlop A A B | 27,058 | |
| Dunn J P | 21,160 | |
| Dunn K | 28,692 | |
| Dunn L | 12,728 | |
| Dunn L K | 16,741 | 642 |
| Dunn T | 7,186 | |
| Dunnaway M | 7,647 | |
| Dunne C T | 17,127 | |
| Dunnett P M | 15,203 | |
| Dunning A G | 11,314 | |
| Dunning J | 22,719 | |
| Dunphy F A | 19,276 | |
| Dunsmoor-Farley D | 36,147 | 3,465 |
| Dunwoody J M | 9,124 | |
| Dupuis S A | 23,515 | 169 |
| Duran S R | 10,773 | |
| Durban D A | 7,564 | 316 |
| Duret D | 13,564 | 43 |
| Durney J A | 30,147 | |
| Duzsik B L | 18,507 | |
| Dwernichuk M A | 31,341 | 162 |
| Dworkin S | 145 | |
| Dwyer C D | 28,754 | 1,039 |
| Dyck H | 17,911 | |
| Dyck L | 18,595 | |
| Dycke L | 9,409 | |
| Dye I B | 13,804 | 580 |
| Dyer C M | 18,486 | |
| Dyer W C | 16,233 | 946 |
| Dyke A R | 19,962 | |
| Dykhuizen H | 19,066 | 187 |
| Dykstra N | 15,637 | |
| Dyson G L | 2,557 | |
| Dyson L M | 22,748 | 829 |
| Eades J | 1,832 | |
| Eamer C E | 30,660 | 142 |
| Earle C A | 23,946 | 41 |
| Early G M | 23,838 | 1,882 |
| Earthy B R | 29,066 | 791 |
| Easton S | 21,203 | |
| Eastwood R L | 19,397 | |
| Eaton B M | 20 | |
| Eaton M F | 20,886 | 437 |
| Ebanks I F | 19,285 | 13 |
| Eberle T E | 5,935 | 83 |
| Eccles E M | 5,988 | 374 |
| Eckert R | 28,716 | 2,262 |
| Eckhart C L | 8,488 | 167 |
| Eckstein C | 7,355 | |
| Eddy D E | 1,819 | |
| Eden L J | 31,698 | 98 |
| Edey E B | 19,423 | |
| Edgar A | 17,325 | |
| Edmundson F | 17,188 | |
| Edwards J P | 6,161 | |
| Edwards M | 14,327 | |
| Edwards R | 22,238 | |
| Edwards R J | 20,893 | 35 |
| Edwards S M | 19,223 | 342 |
| Edwards T | 20,279 | 107 |
| Eeftink M D | 15,128 | |
| Eenjarv J | 31,460 | |
| Egan P L | 13,260 | |
| Egan T | 17,136 | 165 |
| Egdorf P N | 20,281 | |
| Egdorf R | 22,089 | |
| Eggleton G J | 52,364 | 14,499 |
| Eglin C V | 17,236 | |
| Egolf P J M | 16,787 | |
| Egyed E J | 23,177 | |
| Ehman M L | 17,394 | |
| Ehrman L E | 17,138 | 1,918 |
| Eichhorst S R | 16,755 | |
| Eidelshtein R | 3,590 | |
| Eidsness E M | 20,932 | 347 |
| Eidt C | 20,911 | 661 |
| Eilers H L | 28,863 | 464 |
| Einarson B L | 4,511 | |
| Elam S M | 21,343 | |
| Eldridge M | 15,050 | |
| Eldstrom J E | 19,128 | 26 |
| Eleccion M L | 846 | |
| Elfert F | 28,692 | |
| Elgersma K | 32,491 | |
| Elgert A P | 1,870 | |
| Elgin T L | 20,041 | |
| Elias M E | 33,941 | |
| Elijah M A | 10,423 | |
| Elliotson L E | 21,408 | 485 |
| Elliott-Baker D | 20,932 | |
| Elliott B V L | 3,929 | |
| Elliott C C | 37,534 | 6,629 |
| Elliott D | 14,895 | |
| Elliott T | 15,917 | 1,158 |
| Ellip H | 28,692 | |
| Ellip M R | 33,147 | 3,908 |
| Ellis F J | 23,704 | 103 |
| Ellis L | 17,152 | |
| Elmes L | 14,708 | 6 |
| Elphinstone A C | 23,704 | 122 |
| Else A J | 1,817 | |
| Else J K | 20,958 | |
| Elworthy C | 16,859 | |
| Embacher S | 14,369 | 762 |
| Embleton I M | 220 | |
| Emery N | 23,704 | |
| Emlyn V | 1,379 | |
| Emmerson D L | 10,328 | |
| Enemark V | 55 | |
| Engbrecht J | 17,960 | |
| England M J | 19,878 | |
| Englehart G | 5,179 | |
| Engleson W T | 25,540 | 1,719 |
| English J B | 20,932 | 362 |
| English P | 18,595 | |
| English W B | 36,480 | 1,450 |
| Englouen F | 18,602 | |
| Ennis B J | 27,866 | 936 |
| Enns L D | 23,646 | |
| Enomoto R K | 28,419 | 1,054 |
| Enrich M | 28,692 | 2,061 |
| Ensworth C | 26,976 | 970 |
| Epneris M J | 18,764 | |
| Erfanifar E | 36,363 | 1,072 |
| Erickson D N | 28,811 | |
| Erickson J | 10,894 | 1,469 |
| Erickson K L | 22,522 | 80 |
| Erickson L C | 27,683 | 939 |
| Erickson R D | 14,482 | 179 |
| Eriksen C | 278 | |
| Erland R | 1,786 | |
| Ermacora M E | 17,406 | 834 |
| Erman G A | 18,005 | |
| Erman K J | 21,411 | 286 |
| Erman V F | 17,532 | |
| Eror C D | 10,706 | |
| Errington J E | 29,143 | |
| Esak D | 4,591 | |
| Esaryk K J | 20,023 | |
| Esau E S | 22,689 | 121 |
| Eso M | 26,684 | 2,195 |
| Esposito A | 9,172 | |
| Esposito K L M | 10,308 | |
| Esterreicher E P | 862 | |
| Esterreicher S | 862 | |
| Estrin T J | 7,359 | |
| Etches D E | 19,995 | |
| Evans E | 28,245 | 1,357 |
| Evans F M | 1,944 | |
| Evans J | 14,333 | |
| Evans L A | 12,455 | |
| Evans L C | 987 | |
| Evans M E | 34,769 | 354 |
| Evans M J | 18,882 | 1,673 |
| Evans N | 21,876 | 401 |
| Evans P A | 20,193 | |
| Evans P H | 10,453 | 1,368 |
| Evans P L | 4,714 | |
| Evans R I | 33,941 | |
| Evans R J | 28,722 | 803 |
| Evans S M | 23,265 | |
| Evasiuk I C | 30,637 | |
| Everett F K | 29,703 | |
| Everett V B | 14,052 | |
| Evers D | 911 | |
| Ewan T J | 28,636 | 398 |
| Ewasiuk E A | 21,458 | |
| Ewert K | 19,388 | 600 |
| Ewing L | 19,542 | 733 |
| Fafard F | 11,581 | 512 |
| Fafard T M | 27,038 | 153 |
| Fagan G J | 16,696 | 85 |
| Fagerburg U | 194 | |
| Fahlman R W | 34,874 | 2,727 |
| Fahrig A R | 30,576 | 969 |
| Fahy M S | 4,638 | |
| Fairbairn A | 31,486 | |
| Fairbanks M E | 6,344 | |
| Fairhurst J S | 31,499 | |
| Fairweather B | 24,155 | 191 |
| Faith J M | 28,813 | 1,409 |
| Falbo S | 745 | |
| Falconer M M | 10,488 | |
| Falk W | 28,692 | 3,670 |
| Falsetta E | 24,417 | |
| Fanning W | 27,039 | |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Fantillo M E | 20,361 | |
| Faris J D | 28,607 | 1,925 |
| Farkas T A | 19,312 | |
| Farkvam L H | 29,427 | 5,001 |
| Farnsworth S A | 7,962 | |
| Farquharson S | 28,692 | 331 |
| Farrell P L | 4,047 | |
| Farrell S W | 19,171 | |
| Farwell J M | 28,692 | 704 |
| Fasken R | 14,778 | 394 |
| Fast K E | 18,595 | |
| Faubert T | 25,683 | |
| Faunt D J | 6,119 | 32 |
| Fauquet-Lemaitre M | 492 | |
| Faurot P J | 1,270 | |
| Faust J A | 7,000 | |
| Fawkes V | 25,532 | |
| Fayad R M | 19,650 | |
| Fea M S | 15,552 | |
| Fedorovich I C | 6,470 | |
| Fedoruk N | 21,340 | |
| Fedoruk N D | 19,187 | |
| Fee F | 18,800 | |
| Feeney M | 19,615 | |
| Fefferman B L | 18,356 | |
| Feilen T V | 17,015 | |
| Fein I | 14,692 | |
| Felchner F M | 1,927 | |
| Felix D J | 3,994 | |
| Fendall G E | 14,346 | |
| Fender T | 8,220 | |
| Fennings C | 5,725 | |
| Fenton D J | 19,740 | |
| Fenwick M | 6,364 | |
| Ferch K B | 17,390 | 885 |
| Ferguson B J | 20,483 | |
| Ferguson C A | 21,189 | 599 |
| Ferguson D L | 17,063 | |
| Ferguson K | 954 | |
| Ferraby C H | 28,724 | 3,044 |
| Ferraro R | 12,049 | |
| Ferris R T | 28,811 | 425 |
| Fesser D M | 35,383 | 941 |
| Feuchuk A M | 24,814 | |
| Feyrer J | 9,002 | 126 |
| Fichtner L J | 23,704 | 270 |
| Ficocelli C | 16,184 | |
| Fiddler C | 23,425 | |
| Fidelman B | 1,203 | |
| Fidgeon W J M | 37,234 | |
| Fieber S | 880 | |
| Fiedorowicz S | 28,723 | 156 |
| Field D | 21,206 | |
| Field E A | 22,523 | |
| Field L H | 3,624 | |
| Field R K | 26,962 | 1,828 |
| Fieseler L M | 21,014 | |
| Filewood L | 18,666 | |
| Filiatrault M H | 7,892 | 261 |
| Filipiuk-Haas Y | 680 | |
| Findlay E | 17,372 | 30 |
| Findlay H | 28,692 | 2,435 |
| Findlay L | 28,836 | 739 |
| Findler J M | 19,128 | |
| Fink C | 17,171 | 201 |
| Fink W | 12,128 | |
| Finney L | 18,237 | |
| Finnigan K B | 2,873 | |
| Fiorentino M | 12,822 | |
| Fischmann E M | 14,846 | |
| Fisher D B | 14,993 | |
| Fisher E V | 8,075 | |
| Fisher I T | 24,433 | |
| Fisher J E | 28,800 | 1,270 |
| Fisher L | 503 | |
| Fisher L L | 21,428 | |
| Fisher S H | 19,354 | |
| Fisher T | 25,255 | |
| Fisher V J | 28,217 | 385 |
| Fitch J L | 11,771 | |
| Fitzgerald D J | 24,442 | |
| Fitzgerald M | 25,154 | 516 |
| Fitzsimmons J | 27,022 | 2,064 |
| Fjetland E J | 23,704 | 51 |
| Flainek V | 23,707 | |
| Flanagan K J | 18,917 | 591 |
| Flanagan P | 10,359 | 212 |
| Flann D A | 28,086 | 1,953 |
| Fleck K R | 25,166 | 2,404 |
| Fleck S | 5,422 | |
| Fleeton J A | 12,334 | 984 |
| Fleetwood C | 28,741 | |
| Flegel A V | 1,965 | |
| Flemig A M | 19,414 | |
| Fleming G B M | 22,624 | 107 |
| Fletcher C A | 14,274 | |
| Fletcher J P | 18,346 | 192 |
| Fletcher R | 20,047 | |
| Flett C E | 25,982 | 2,262 |
| Fleury G W G | 20,258 | |
| Fliczuk J G | 48,978 | 2,021 |
| Flinn B J | 1,054 | |
| Flotre D | 11,670 | |
| Flucker W R | 20,024 | |
| Fluevog E | 14,237 | |
| Flynn A W | 26,212 | |
| Flynn B G | 6,288 | |
| Flynn J | 28,692 | 820 |
| Flynn M | 14,342 | |
| Flynn P | 2,155 | |
| Flynn S D | 19,128 | 27 |
| Fobes B L | 11,316 | |
| Fochuk V I | 15,299 | 68 |
| Foden S G | 28,250 | 2,125 |
| Foderingham E P | 31,487 | |
| Foderingham R J H | 20,123 | |
| Foell M | 7,572 | |
| Fogelberg B L | 261 | |
| Fogg B L | 17,704 | |
| Foley E D | 18,751 | |
| Foley L | 18,333 | |
| Foley S E | 21,370 | |
| Folka S | 8,687 | 82 |
| Follweiter J | 24,513 | |
| Folmer E L | 25,532 | 7,209 |
| Foncette S | 29,957 | |
| Fong R | 28,692 | 487 |
| Fontaine B M | 5,657 | |
| Foo G L | 30,555 | |
| Foo L C | 30,227 | 70 |
| Foord M | 17,929 | |
| Foort K K | 11,814 | 107 |
| Forbes R E | 6,050 | 19 |
| Forbister J | 32,313 | 401 |
| Ford R D | 485 | 6 |
| Forehead D | 9,098 | |
| Forest C E | 18,595 | |
| Forrest C E N | 29,253 | 14 |
| Forrest L M | 34,169 | 1,431 |
| Forslund D D | 17,856 | 495 |
| Forster H | 4,151 | 240 |
| Forster L | 8,824 | |
| Forsyth E L | 18,779 | |
| Fortier M | 23,919 | 551 |
| Foster C G | 14,302 | |
| Foster J B | 19,128 | |
| Foster M | 22,829 | |
| Foster S D S | 11,910 | 137 |
| Fournier C | 11,551 | |
| Fournier H | 17,083 | |
| Fowler H J | 10,206 | 36 |
| Fowler L A | 20,892 | |
| Fowler M A | 23,006 | |
| Fowlie B E | 26,122 | 987 |
| Fowlie D | 9,252 | |
| Fox E | 25,532 | 32 |
| Fox E J | 23,846 | 9 |
| Fox J C | 35,379 | 410 |
| Fox K | 17,780 | |
| Frame R | 14,312 | 1,362 |
| Francey R C | 7,808 | |
| Francis D | 16,029 | 359 |
| Francis I A | 19,794 | |
| Francis J A | 18,664 | 7 |
| Francis M | 23,704 | |
| Frank R | 28,692 | |
| Franklin C A | 17,841 | |
| Franklin E | 31,138 | 252 |
| Franklin M A | 133 | |
| Fransila H E | 23,426 | 1,408 |
| Franske S | 17,072 | |
| Franz I R | 32,822 | |
| Fraser D | 16,592 | |
| Fraser D M | 20,500 | |
| Fraser D W | 2,733 | |
| Fraser J H | 10,066 | |
| Fraser L | 26,283 | 1,315 |
| Fraser L E | 28,692 | 1,797 |
| Fraser R A | 25,567 | 942 |
| Frechette N | 6,146 | |
| Frederick N | 28,723 | 1,898 |
| Frederickson C | 20,932 | 393 |
| Frederickson D L | 23,287 | 82 |
| Frederiksen T | 29,666 | |
| Fredrickson J | 19,244 | |
| Fredrickson L G | 10,466 | |
| Freebury K R | 30,451 | 1,916 |
| Freeman L | 720 | |
| Freeman T S | 27,127 | 2,642 |
| Freer L G | 2,108 | |
| French B M | 19,186 | |
| French L G | 17,660 | |
| French R | 18,392 | |
| French W | 30,389 | |
| French W R | 4,790 | |
| Frey C A | 3,267 | |
| Frick E A | 31,594 | |
| Fricker M | 19,001 | |
| Fridell G | 27,032 | 5,668 |
| Friedrich R | 24,025 | |
| Friel L | 17 | |
| Friend J F | 36,428 | 3,125 |
| Frier T S | 19,935 | |
| Fries R M A | 8,321 | |
| Friesen E B | 19,304 | 291 |
| Friesen I | 257 | |
| Friesen J K | 223 | |
| Friesen L | 43,072 | 370 |
| Friesen P | 22,317 | |
| Friesen Z | 8,912 | 176 |
| Friess L A | 28,692 | 1,708 |
| Frigon B D | 17,003 | |
| Frisk L | 19,215 | 22 |
| Friskie G | 20,028 | |
| Friskie W G | 18,904 | |
| Frith I B | 28,692 | 2,313 |
| Fritz S | 28,703 | 4,895 |
| Fritzke B W | 11,891 | |
| Fritzke I M | 19,225 | |
| Froese S | 23,425 | 206 |
| Frohlick C A | 5,119 | |
| Frost E A | 3,904 | |
| Frost K S | 22,032 | 857 |
| Frost N | 1,022 | |
| Frostad A K | 10,249 | |
| Fujimura G | 31,480 | |
| Fuller B | 9,935 | |
| Fuller G J | 23,614 | 94 |
| Fulton A B | 25,707 | |
| Fulton C M | 19,413 | |
| Fung A | 28,692 | 1,582 |
| Fung E C | 28 | |
| Fung M | 19,204 | |
| Funk A | 4,983 | 83 |
| Funk B A | 12,864 | 1,346 |
| Funk D | 8,790 | |
| Furtado S M | 18,595 | |
| Fynney C J | 4,638 | |
| Fyvie E | 11,371 | |
| Gabriel C | 19,137 | |
| Gabriel D L | 225 | |
| Gackstatter M A | 11,182 | |
| Gadd N A | 17,155 | 472 |
| Gaddes C M | 28,692 | 474 |
| Gadsby M A | 15,604 | |
| Gadsby T R | 22,946 | |
| Gaetz R E | 7,794 | |
| Gagne M P | 8,704 | |
| Gagne S A | 15,815 | |
| Gagne T M | 2,841 | |
| Gagnon L | 27,798 | 3,666 |
| Gagnon M | 16,967 | |
| Gair N | 13,209 | |
| Gair S A | 17,961 | |
| Gairdner L C | 727 | |
| Gajjar D | 27,296 | |
| Galan S P | 31,395 | 11,681 |
| Galbraith C | 23,344 | 528 |
| Galbraith D R | 15,204 | |
| Galbraith W R | 31,348 | 154 |
| Galenzoski K | 14,253 | |
| Galics R M | 26,115 | |
| Gall L | 18,723 | |
| Gallagher A V | 20,245 | 186 |
| Gallagher D M | 30,162 | 69 |
| Gallagher J P | 1,362 | |
| Gallamore S | 30,324 | 2,569 |
| Gallant S | 3,052 | |
| Gallant S W | 18,595 | |
| Gallant T M | 27,041 | 523 |
| Gallon P | 18,592 | |
| Galpin M C | 20,932 | 18 |
| Gamble I S | 28,801 | 686 |
| Game M J | 3,728 | |
| Ganchar M M | 12,196 | 303 |
| Gandy S | 17,552 | |
| Gann C S | 9,189 | |
| Garbutt J | 2,653 | |
| Garcia C M | 26,086 | 1,101 |
| Gard C | 11,933 | 510 |
| Gard M C | 26,376 | |
| Garden L M | 28,784 | 661 |
| Gardiner B D | 19,888 | |
| Gardiner M | 19,710 | |
| Gardner B | 18,311 | |
| Gardner J L | 593 | |
| Gardner K | 27,869 | |
| Gardner V J | 19,436 | 49 |
| Garen-Kooper M L | 15,156 | 202 |
| Garfield H | 20,472 | 110 |
| Garfinkel L | 28,887 | 1,635 |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Garneau S | 5,874 | |
| Garner M L | 10,801 | 3 |
| Garrett B L | 19,232 | |
| Garrett G J | 28,764 | 993 |
| Garside G R | 28,872 | 1,033 |
| Gaskell P R M | 28,692 | 556 |
| Gates J E | 4,746 | 96 |
| Gatien N C | 12,336 | |
| Gauthier A R | 20,235 | |
| Gauthier P W | 4,062 | |
| Gautron K | 13,288 | |
| Gaw D G | 29,062 | 304 |
| Geddes C | 1,724 | 120 |
| Geddes W L | 23,174 | |
| Gedye C A | 39,484 | |
| Geissinger J E | 20,690 | |
| Gelinas P J | 8,443 | |
| Gemmell B G | 20,435 | |
| Genesius F M | 20,950 | |
| Genoversa D | 25,651 | 151 |
| George F | 27,820 | |
| George P | 36,231 | 448 |
| Gerard R M | 12,166 | |
| Gerstel C L | 726 | |
| Gerstmar L | 13,897 | 98 |
| Geruski V | 12,309 | |
| Ghag N K | 5,070 | 249 |
| Ghuman D | 8,216 | |
| Ghuman K K | 588 | |
| Giannotti L | 19,633 | |
| Gibb F | 20,932 | |
| Gibb M | 16,990 | |
| Gibb M J | 18,526 | 30 |
| Gibbons A | 18,595 | |
| Gibbons S | 21,389 | |
| Gibson E | 8,852 | |
| Gibson E F | 20,081 | |
| Gibson K | 19,928 | |
| Gibson W L | 11,885 | |
| Giddens R | 27,374 | 2,610 |
| Gilbert M C L | 20,419 | 100 |
| Gilbert R | 21,144 | |
| Gilchrist L | 22,387 | 285 |
| Gilding P | 23,008 | |
| Giles N L | 24,705 | |
| Gill B | 28,870 | 219 |
| Gill C L | 5,651 | |
| Gill C P S | 28,692 | 2,072 |
| Gill K | 16,838 | |
| Gill K M | 533 | |
| Gill S | 20,302 | 344 |
| Gillen B J F | 23,704 | 302 |
| Gillespie J S | 20,869 | |
| Gillespie K S | 18,303 | |
| Gillette E | 4,227 | |
| Gillham E | 11,755 | 18 |
| Gillies D W | 28,416 | 56 |
| Gillies S | 14,838 | |
| Gilliland L A | 28,562 | |
| Gilliland S D | 21,509 | |
| Gillingham I E | 6,376 | 377 |
| Gillis V | 8,075 | 509 |
| Gilmour R | 28,692 | 1,580 |
| Gilroy P | 3,323 | |
| Gilson A M S | 18,507 | |
| Gingell Y N | 21,340 | |
| Gjesdal A M | 11,866 | 317 |
| Glass K | 352 | |
| Glass M T | 18,497 | |
| Glass S | 18,266 | |
| Glattstein G | 27,384 | 1,999 |
| Gleason N | 2,428 | |
| Gleave A M | 20,257 | 521 |
| Gleave M F | 11,239 | |
| Glen A L | 36,363 | 1,543 |
| Glendinning S A | 538 | |
| Glockzin D J | 19,128 | |
| Glossop S M | 4,084 | |
| Glover E | 18,792 | |
| Glover G | 27,306 | |
| Glover L M | 1,985 | |
| Glover N J | 23,823 | 880 |
| Glowacki M | 18,113 | 88 |
| Gniwodda M | 17,203 | 272 |
| Goble B H | 23,775 | 255 |
| Goburdhun C N | 36,431 | |
| Goburdhun R S P | 30,131 | |
| Goddard E F | 13,039 | |
| Goddu S L | 2,767 | 696 |
| Godfrey T | 21,688 | |
| Godler B | 21,721 | |
| Godler C J | 28,506 | 2,271 |
| Goerzen R G | 23,994 | 583 |
| Goglin S D | 23,258 | 63 |
| Going J V | 4,338 | |
| Gojevic P G | 14,905 | |
| Gokhale A A | 25,532 | 781 |
| Gokhale V | 28,733 | 736 |
| Goldsmith C | 28,725 | 2,248 |
| Goldsmith E S | 12,045 | |
| Golightly G | 15,186 | |
| Golley Y G | 22,381 | |
| Golling C J | 21,077 | 469 |
| Gollmer E H | 19,128 | |
| Good L D | 20,932 | 260 |
| Goodall J | 66 | |
| Goode P | 20,374 | 763 |
| Goodell T | 15,148 | |
| Goodman H | 23,435 | 14 |
| Goodson K R | 17,442 | |
| Goodwin P | 28,556 | |
| Goozh C J E | 24,693 | 1,818 |
| Goranson-Coleman J | 28,692 | |
| Gordon A M | 12,078 | 1,060 |
| Gorman C A | 16,623 | |
| Gorrie E D | 25,573 | 2,357 |
| Gorse D | 12,449 | |
| Gort J | 39,061 | |
| Gosling D C | 1,346 | |
| Gosselin A | 42 | |
| Gossen J | 1,669 | |
| Goucher K | 5,126 | |
| Gould J W | 23,704 | 259 |
| Gould R | 20,443 | |
| Gould R | 27,596 | 10,499 |
| Gould S | 5,964 | |
| Goulet J L | 23,704 | 623 |
| Gover N F | 31,138 | 362 |
| Goyer B | 28,398 | 1,644 |
| Grabow G | 21,385 | 422 |
| Gradwell D | 25,222 | 1,307 |
| Graf C | 20,932 | 18 |
| Graff V J | 2,932 | |
| Graham A | 12,200 | |
| Graham C A | 21,954 | |
| Graham C T | 2,916 | |
| Graham D C | 18,766 | |
| Graham H | 11,193 | |
| Graham I H | 14,733 | |
| Graham J | 17,109 | 38 |
| Graham L | 29,721 | |
| Graham L J | 22,531 | |
| Graham L J | 20,388 | |
| Graham R I | 19,477 | |
| Graham R T | 28,692 | 627 |
| Graham R W | 20,621 | |
| Grahame M A | 18,814 | |
| Gramlich L | 20,813 | |
| Gramlich L R | 4,325 | |
| Grams D | | 153 |
| Grande V L | 15,497 | |
| Granger N F | 19,100 | |
| Grant D | 18,944 | |
| Grant F W | 23,704 | |
| Grant G M | 19,483 | |
| Grant H E | 19,128 | |
| Grant K | 14,262 | 450 |
| Grant M | 14,342 | |
| Grant P N L | 43,465 | 5,503 |
| Grant S | 19,403 | 2,981 |
| Grant V L | 25,400 | |
| Grantham A V | 31,032 | |
| Grantham T | 1,562 | |
| Gratien S | 3,458 | |
| Graves D | 787 | |
| Gray J R G | 28,984 | 832 |
| Gray J W | 21,340 | |
| Gray M | 392 | |
| Grayston U | 19,128 | |
| Green C | 27,017 | 1,665 |
| Green C | 22,846 | |
| Green K | 23,704 | 510 |
| Green M R | 23,682 | 123 |
| Green R | 2,372 | |
| Greene J I | 20,820 | 424 |
| Greene M | 36,363 | 425 |
| Greenwood L A | 28,692 | 2,786 |
| Greer C | 6,748 | |
| Greer C R | 1,939 | |
| Greer K | 18,730 | 24 |
| Gregg P | 18,958 | 589 |
| Gregorius R | 15,766 | 655 |
| Greig D | 12,154 | 126 |
| Greiner R A | 4,445 | |
| Gremm H M | 23,704 | 752 |
| Gremm R M | 29,167 | 3,113 |
| Grenier S | 20,830 | |
| Grewal M K | 19,128 | 249 |
| Griffin B H | 19,050 | |
| Griffin G | 23,704 | |
| Griffin L L | 20,520 | 7 |
| Griffin R J | 895 | |
| Griffith B J | 18,982 | |
| Griffith B L | 11,706 | |
| Griffith B L | 677 | |
| Griffiths J J | 28,965 | 1,560 |
| Grijzen R W | 28,099 | |
| Grills H | 25,532 | 79 |
| Grindle J | 1,786 | |
| Gris J L | 23,704 | 1,681 |
| Grizzle V | 22,215 | |
| Gronlund F M | 19,486 | |
| Groom J W | 30,150 | 6,916 |
| Grosse M C | 20,205 | |
| Groves M C | 18,595 | |
| Gruman M | 25,532 | 1,402 |
| Gryde C | 231 | |
| Guay D | 7,834 | |
| Gucwa F | 15,910 | |
| Guenard S J | 28,706 | |
| Guidi S J | 16,345 | 785 |
| Guidon R B | 35,431 | 3,391 |
| Guimond C | 21,107 | 502 |
| Guite M | 12,445 | 47 |
| Gulbransen L | 17,720 | |
| Gunn B | 18,616 | |
| Gunn J A | 22,029 | |
| Gunn L | 28,692 | 2,109 |
| Gunner E G | 22,103 | |
| Gunson R G | 5,429 | |
| Gunter E | 36,615 | 699 |
| Guretzki L | 18,694 | 7 |
| Gurnsey R L | 9,825 | |
| Gurr S M | 13,739 | |
| Guse D | 35,726 | 650 |
| Gusman A | 23,848 | |
| Guss V B | 23,704 | |
| Gust G L | 12,284 | |
| Gust S M | 28,245 | 2,553 |
| Guthrie L G | 13,939 | |
| Gutkin D | 3 | |
| Gutkowski C A | 11,689 | 53 |
| Gutzmann D A | 24,801 | 1,825 |
| Guy J | 14,791 | |
| Guy J R | 10,130 | |
| Guzzi K | 18,432 | 11 |
| Guzzi P | 17,426 | |
| Haberlin L | 4,421 | 40 |
| Hachkevich I M | 31,913 | |
| Hackett C C | 22,296 | 43 |
| Hackett H J | 3,005 | |
| Hackett J D | 26,819 | |
| Hackett J T | 20,316 | |
| Hackl K A | 12,223 | |
| Hadden R M | 19,637 | |
| Haddock V L | 18,864 | |
| Hadland C R | 19,481 | 806 |
| Haeber M E | 19,911 | |
| Haegert S A | 8,426 | 136 |
| Hagel A H | 6,118 | |
| Hagel S | 18,045 | |
| Hagen J M | 18,892 | 1,306 |
| Hagen M M | 31,461 | |
| Hagensen R H | 28,853 | 110 |
| Haggarty S | 20,486 | |
| Hagley B | 14,491 | |
| Hagley R A | 31,597 | |
| Haigh P | 22,556 | 401 |
| Halabourda S M | 31,230 | |
| Halatsis H | 22,230 | |
| Hale A | 24,189 | 43 |
| Hales C D | 20,544 | 227 |
| Haley E C | 23,490 | 95 |
| Hall C | 18,310 | 147 |
| Hall D | 9,238 | |
| Hall D | 10,794 | |
| Hall D W | 29,680 | |
| Hall H M | 23,704 | 173 |
| Hall J B | 24,213 | 201 |
| Hall J E | 20,354 | |
| Hall K A C | 30,327 | 218 |
| Hall N E | 20,443 | 232 |
| Hall P C | 17,847 | 502 |
| Hall S | 707 | |
| Hall S A | 22,492 | |
| Hall W L | 33,083 | 901 |
| Hall W L | 17,527 | |
| Hallam C | 16,475 | |
| Hallam I W | 23,704 | 8 |
| Hallett W | 27,650 | 1,530 |
| Halliday B | 1,123 | |
| Hallsworth M | 11,555 | |
| Halvorson G M | 20,448 | |
| Halvorson S M | 10,392 | |
| Hamblin G W | 40,579 | 7,658 |
| Hamilton C | 1,640 | |
| Hamilton E M | 20,932 | 100 |
| Hamilton J | 787 | |
| Hamilton J M | 22,742 | |
| Hamilton K C | 28,145 | |
| Hamilton M L | 21,579 | |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Hamilton N | 13,130 | |
| Hamilton P A | 15,327 | |
| Hamilton S F | 4,123 | |
| Hamilton W S | 21,804 | 2,003 |
| Hamlan R R | 17,044 | 136 |
| Hamm E | 19,067 | |
| Hammerlik W T | 33,506 | 307 |
| Hammersmark D E | 36,312 | |
| Hammond M A | 23,162 | |
| Hammond R R | 19,009 | |
| Hampton J E | 23,704 | 82 |
| Hanbury N R | 28,411 | 652 |
| Hancock L | 22,389 | |
| Hancock S B | 23,704 | 462 |
| Haner J M | 20,466 | 215 |
| Haney P E | 5,690 | |
| Hankey J M E | 28,863 | 3,392 |
| Hanley L A | 31,561 | 95 |
| Hanlin M | 21,586 | 427 |
| Hanna L M | 19,956 | |
| Hanna S R | 31,221 | |
| Hanna V L | 8,763 | |
| Hannah G L | 22,929 | 353 |
| Hanon J C | 33,660 | 3,436 |
| Hanrahan M P | 15,215 | |
| Hansen C A | 11,716 | |
| Hansen C L | 27,593 | 497 |
| Hansen E L | 19,149 | 67 |
| Hansen E P | 11,903 | |
| Hanson D | 4,966 | |
| Hanson I E | 83 | |
| Hanson J | 23,425 | 1,030 |
| Hanson N E | 3,880 | 158 |
| Hanson P | 9,932 | |
| Hansra A | 18,604 | |
| Hanvelt R | 48,580 | 3,915 |
| Haraga S M | 36,405 | 6,751 |
| Harcott B | 2,149 | |
| Harcourt M | 20,364 | |
| Harcourt S | 17,863 | |
| Harder D A | 28,447 | |
| Harder R | 28,263 | 85 |
| Harding L | 5,904 | |
| Hardwick Y A | 35,190 | 752 |
| Hardy C | 23,704 | |
| Hardy H R | 94 | |
| Hardy L A | 20,781 | |
| Hare A S | 14,005 | |
| Harestad D J | 10,811 | |
| Hargie D M | 13,572 | |
| Hargie G W | 22,257 | |
| Hargitt H | 22,497 | |
| Harivel J V | 26,815 | 413 |
| Harju G | 14,975 | 79 |
| Harkison J | 3,961 | |
| Harland S M | 17,309 | |
| Harman C L | 23,184 | 1,325 |
| Harmes C A | 19,217 | |
| Harper D | 2,509 | |
| Harper J | 15,483 | 168 |
| Harrington M | 19,128 | |
| Harris D M | 16,899 | |
| Harris E E | 18,285 | |
| Harris E J | 17,947 | 23 |
| Harris F E | 20,932 | 164 |
| Harris I | 28,930 | 87 |
| Harris I M | 34,268 | 1,236 |
| Harris J A | 28,692 | 2,218 |
| Harris K N | 15,713 | 518 |
| Harris L | 9,162 | |
| Harris R C | 25,459 | |
| Harris T A | 28,734 | 2,042 |
| Harris V | 17,397 | |
| Harrison C J | 19,804 | |
| Harrison D | 14,482 | 1,066 |
| Harrison M | 1,297 | |
| Harrison R L | 22,009 | |
| Harrison S | 15,015 | 1,408 |
| Harrison W | 23,148 | |
| Harrold N | 18,636 | |
| Hart R | 19,166 | |
| Hart R | 3,786 | 28 |
| Hart R R | 12,788 | |
| Hartland C A | 7,135 | |
| Hartley R | 48 | |
| Hartnell E | 12,837 | |
| Hartnell G E | 15,101 | 1,366 |
| Hartree M K | 24,335 | 191 |
| Hartt B | 28,245 | 793 |
| Hartt L D | 17,327 | 13 |
| Harvey A J | 13,167 | |
| Harvey J | 22,370 | |
| Harwood M | 28,692 | 376 |
| Hassall J N | 18,920 | 15 |
| Hassan M | 20,884 | |
| Hassard S | 18,411 | |
| Haswell C | 7,585 | |
| Haughton W M | 12,038 | 363 |
| Haugo G O | 36,306 | 447 |
| Haugo L J | 18,586 | 313 |
| Hauk M L | 19,267 | |
| Hauser J | 4,292 | |
| Hawkes L | 2,044 | |
| Hawkins S J | 23,404 | |
| Hawley C | 5,812 | |
| Hawley J P | 25,202 | 1,038 |
| Hawrelak S | 2,146 | |
| Hawrychuk C | 22,953 | |
| Hawrys A | 28,099 | 899 |
| Hawthorne M | 18,155 | |
| Hay S H | 20,046 | |
| Haydamack P | 19,356 | |
| Haydukewich S | 19,823 | 94 |
| Hayes A | 5,484 | |
| Hayes J | 11,069 | |
| Hayes J | 28,511 | 1,582 |
| Hayes-Gardiner S L | 1,649 | |
| Hayes-Newington L | 36,655 | 412 |
| Hayhurst K E | 16,573 | 9,864 |
| Hayman W G | 4,338 | |
| Haynes C R | 36,980 | 9,265 |
| Hayward B | 306 | |
| Hayward R S | 28,099 | 623 |
| Haywood J | 9,321 | |
| Haywood M J | 8,339 | |
| Head M | 20,932 | 508 |
| Headen J R | 4,277 | |
| Headrick R | 23,704 | 341 |
| Headridge K | 19,867 | |
| Healy R | 20,722 | 83 |
| Heaps K | 17,223 | |
| Hearty L | 25,173 | |
| Heath G C | 17,382 | |
| Heather S A | 28,692 | 213 |
| Hebden P L | 4,884 | |
| Hebert D M | 25,266 | |
| Heckel S | 18,595 | |
| Hedican E E | 212 | |
| Hedin G P | 20,932 | 77 |
| Heidebrecht E J | 28,692 | 1,303 |
| Heidt D E | 8,171 | 290 |
| Heikkila T | 12,826 | 327 |
| Hein V | 20,109 | |
| Heinrich J L | 19,003 | |
| Heinzelman P V | 21,736 | |
| Helgerson L | 25,047 | 2,893 |
| Helgesen L G | 20,949 | |
| Hellyer N | 15,038 | 23 |
| Hellyer P J | 18,650 | |
| Helm S | 1,298 | |
| Helvoigt H | 21,428 | 482 |
| Hemmerling D L | 23,014 | |
| Hemming D J | 36,363 | 2,029 |
| Hemming P J | 9,703 | |
| Henderson E | 268 | |
| Henderson G | 13,945 | |
| Henderson G | 5,477 | |
| Henderson M | 9,113 | |
| Henderson M A | 43,086 | 2,552 |
| Henderson R F | 37,208 | 5,791 |
| Henderson S | 20,339 | |
| Henderson S | 23,704 | |
| Henderson V | 16,693 | |
| Henderson Y R | 925 | |
| Hendrickson C A | 20,569 | 79 |
| Hendy L | 23,704 | |
| Henkel J L | 2,495 | |
| Henley P M | 22,445 | 158 |
| Henley V L | 26,446 | 1,675 |
| Hennan K D | 8,955 | |
| Henrey K D | 18,623 | |
| Henrich O C | 21,788 | |
| Henricksen C | 4,764 | |
| Henricksen L | 17,832 | 9 |
| Henry C | 21,313 | 2,799 |
| Henry C D | 32,025 | |
| Henry M P | 13,295 | |
| Henry R | 17,412 | |
| Henry R M | 38,231 | 1,626 |
| Henschke N M | 25,747 | 1,176 |
| Hensens K A | 19,934 | |
| Henson S | 7,072 | 7 |
| Hentze H C | 24,958 | 605 |
| Henwood L | 299 | |
| Hepburn B | 18,595 | |
| Hepburn J O | 13,860 | 24 |
| Hepting D | 19,096 | 7 |
| Hepting E | 33,147 | 4,997 |
| Herchenson P | 14,424 | |
| Herda K | 17,508 | |
| Hern A R | 33,147 | 800 |
| Hernandez C M | 5,768 | |
| Herney D R | 18,258 | |
| Heron Y | 7,630 | |
| Herringer B | 30,347 | 3,580 |
| Herrmann A D | 14,392 | |
| Herrmann B C | 26,282 | 1,073 |
| Herrmann C M | 20,194 | |
| Hesketh G | 4,649 | 438 |
| Heslip S A | 23,062 | 10,014 |
| Hess-Dolgin R | 17,630 | 430 |
| Hetherington T J | 2,194 | 89 |
| Hewitt M I | 336 | |
| Hewlett K | 25,702 | 510 |
| Heywood S A | 29,055 | |
| Hickey J N | 1,431 | |
| Hickman K M | 10,155 | |
| Hicks C L | 19,242 | 38 |
| Hicks J | 20,112 | |
| Hicks J H | 20,994 | |
| Hickson L A | 1,731 | |
| Hickson S | 30,368 | 144 |
| Hiebert C A | 20,760 | |
| Hiemstra H | 18,593 | |
| Hietanen A | 4,025 | 223 |
| Higgins C L | 21,150 | |
| Higgins L R | 7,852 | |
| Higginson D | 23,372 | 1,348 |
| Higham W M | 30,327 | |
| Hildebrandt P A | 19,105 | |
| Hildred R | 6,406 | 1,610 |
| Hill B | 5,723 | 197 |
| Hill C M | 21,276 | |
| Hill D A | 33,949 | |
| Hill E R | 2,737 | |
| Hill G | 24,303 | 757 |
| Hill G C | 34,275 | 2,441 |
| Hill L | 22,062 | 203 |
| Hill L | 28,780 | 235 |
| Hill L E | 4,641 | |
| Hill M R | 17,310 | 754 |
| Hill T | 16,196 | 194 |
| Hill W A | 19,208 | 27 |
| Hillary F J E | 35,217 | 1,155 |
| Hille L E | 26,034 | 357 |
| Hillier S | 22,599 | |
| Hills T | 15,904 | |
| Hillsden R | 33,944 | 1,030 |
| Hilton M R | 27,271 | |
| Himmelright C J | 19,830 | 956 |
| Hinds J A P | 915 | |
| Hinds L M | 12,106 | |
| Hine H L | 20,932 | 332 |
| Hiob E | 34,593 | 4,679 |
| Hirose T | 5,970 | |
| Hirsch P A | 249 | |
| Hirsch S J | 18,459 | |
| Hirschberg P L | 209 | |
| Hirst J | 31,053 | 40 |
| Ho C L | 28,765 | 1,221 |
| Hobbs J L | 20,605 | |
| Hobbs K D | 5,451 | 217 |
| Hobkirk S V | 2,735 | 81 |
| Hobson L | 26,766 | |
| Hockey S W | 26,283 | |
| Hockley N | 9,977 | |
| Hodgins V J | 18,013 | |
| Hodgkinson P P | 16,510 | |
| Hodgson C | 20,330 | |
| Hodgson G L | 19,398 | |
| Hodson D A | 6,124 | 559 |
| Hodson F | 36,066 | |
| Hofstede W | 19,266 | |
| Hogan B A | 21,060 | 127 |
| Hogan M D | 21,381 | |
| Hogan V L | 9,890 | |
| Hogg D F | 21,340 | |
| Hogg J A | 13,237 | |
| Hogg R J | 26,203 | |
| Hohert S | 12,367 | 1,380 |
| Hoisington E A | 1,087 | |
| Holberg D | 28,886 | 213 |
| Holbrook L | 342 | |
| Holden D E | 20,662 | 3,139 |
| Holding L A | 17,292 | 822 |
| Holland G B | 28,692 | 866 |
| Holland S A | 9,228 | |
| Hollands S | 19,014 | |
| Hollier J C | 20,679 | |
| Holm C F | 29,496 | 1,655 |
| Holm R E | 18,234 | |
| Holman S S | 4,510 | |
| Holmes E I | 17,118 | 4,790 |
| Holmes H L G | 33,941 | |
| Holmes K M | 24,580 | 829 |
| Holmes L D | 29,666 | |
| Holmes M S | 19,022 | 258 |
| Holmes M S | 547 | |
| Holmes O | 8,098 | 338 |
| Holmes P J | 21,002 | |
| Holmes T | 320 | |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Holopainen S I | 22,641 | |
| Holtby L | 10,579 | 698 |
| Holtom P | 19,334 | |
| Holton C A | 18,317 | |
| Homer A A | 23,235 | 38 |
| Hoogeveen M N | 12,104 | 379 |
| Hoogland L | 19,771 | |
| Hoogstraten E T | 54,514 | 933 |
| Hooker B L | 25,684 | |
| Hookstra A | 21,804 | 72 |
| Hooper S D | 18,232 | |
| Hooson V | 15,336 | |
| Hootnick S | 2,719 | |
| Hopkins M E | 23,693 | 77 |
| Hopper M T | 18,595 | |
| Hopton M | 19,535 | |
| Horan T | 23,704 | 70 |
| Horiansky M Z | 66,252 | |
| Horn N A | 19,619 | |
| Hornby S | 5,736 | |
| Horne A | 8,598 | |
| Horner A | 17,702 | |
| Horner J | 14,786 | |
| Hornischfeger G B | 20,498 | |
| Hornsby J H | 18,179 | 538 |
| Horton B | 12,159 | |
| Horton D | 8,368 | |
| Horton L | 79 | |
| Horton T T | 18,595 | 7 |
| Horvath H | 102 | |
| Hosanee P M | 9,300 | |
| Hoskins L E | 18,631 | |
| Hossie J M B | 28,974 | 1,266 |
| Hotchkiss E | 6,721 | |
| Houchen E | 23,715 | 278 |
| Houde L O | 28,828 | 436 |
| Hough G J | 15,673 | 804 |
| Houghtaling J | 17,889 | |
| Houghton B A | 15,922 | |
| Houlden J E | 15,933 | 664 |
| Hoult C M | 27,939 | 2,295 |
| House D A | 18,595 | |
| House J | 1,366 | |
| Houseman J A | 30,263 | |
| Houston B | 350 | |
| Houston D | 17,683 | |
| Houston H | 946 | |
| Hovland D | 28,692 | 2,243 |
| Howald A C | 18,888 | |
| Howard A D | 23,159 | 551 |
| Howard B | 8,369 | |
| Howard E | 23,184 | 1,989 |
| Howard T | 26,365 | 745 |
| Howard-Whittier E | 5,182 | |
| Howe C E | 18,043 | |
| Howells S E | 18,595 | |
| Howes A C | 19,593 | |
| Howes B A | 6,381 | |
| Howes G J | 18,855 | |
| Howes K | 25,328 | 293 |
| Howlett E M | 32,231 | 86 |
| Hoyer D | 8,827 | |
| Hoyrup K H | 18,713 | |
| Hrechka S | 8,729 | |
| Hryciw H J | 28,099 | 5,401 |
| Hrycyna J J | 15,812 | 7,558 |
| Hubbard M | 18,845 | |
| Huber M | 18,086 | |
| Huber P A | 24,134 | 1,739 |
| Hucul N J | 2,240 | |
| Huculak B L | 21,966 | 16 |
| Hudnall C | 2,035 | |
| Hudson A | 27,032 | 829 |
| Hudson C | 30,898 | |
| Hudson K M | 939 | |
| Huebert L | 3,129 | |
| Hugh L | 9,974 | 79 |
| Hughes I Y | 15,593 | |
| Hughes J L | 1,156 | |
| Hughes N | 30,024 | 865 |
| Hughes R | 26,366 | 1,363 |
| Hui M W | 20,259 | |
| Huisman R | 23,704 | 13 |
| Huizenga L | 13,886 | |
| Huls K | 2,791 | 285 |
| Humphrey L | 31,704 | 3,501 |
| Humphrey L E | 13,523 | |
| Hundal A | 17,048 | |
| Hunston C | 1,564 | |
| Hunt A T G | 28,746 | 1,576 |
| Hunt D | 4,609 | |
| Hunt K O | 17,676 | |
| Hunt P J | 12,779 | 227 |
| Hunter B | 18,579 | 98 |
| Hunter D | 36,502 | 187 |
| Hunter E M | 28,723 | 1,066 |
| Hunter F | 2,535 | 277 |
| Hunter J | 1,276 | |
| Hunter L A | 5,586 | |
| Hunter M L | 25 | |
| Hunter S J | 34,966 | 3,742 |
| Huntingford P J | 23,034 | 170 |
| Huntley M | 127 | |
| Hurd E K | 36,363 | 1,447 |
| Hurley C | 7,703 | 332 |
| Husa K T | 32,404 | |
| Hutcherson C L | 21,928 | 6,047 |
| Hutchings N L | 5,658 | 4 |
| Huuha P S | 19,805 | 559 |
| Hyam N | 247 | |
| Hyde L S | 14,805 | |
| Hyggen I M | 2,825 | |
| Hynninen A C | 5,522 | |
| Hynninen G | 3,447 | |
| Hynninen R K | 22,029 | |
| Iannucci J K | 3,682 | 203 |
| Ibsen P E | 8,982 | |
| Ibsen P M | 14,556 | |
| Idler P J | 5,816 | |
| Ilett J | 29,746 | 131 |
| Illes I | 27,317 | |
| Illy B | 1 | |
| Illy D | 146 | |
| Imeson H A | 19,135 | |
| Inglis W | 19,932 | 256 |
| Inkster D M | 28,816 | |
| Inkster E W | 22,227 | |
| Innis A J | 28,668 | 542 |
| Inskip V | 71 | |
| Ip A M | 28,757 | 2,341 |
| Ireland E A | 22,516 | 5,843 |
| Irish L P | 23,704 | |
| Ironmonger W G | 33,556 | 8,141 |
| Irvine D N | 5,668 | |
| Irvine E H | 30,014 | |
| Irvine J M | 5,582 | |
| Irvine R J | 15,193 | 111 |
| Irving N L | 20,150 | |
| Isaac F B | 2,617 | |
| Isaacs S A | 24,857 | 1,209 |
| Ishikawa S | 23,715 | 21 |
| Isley W G | 28,725 | 2,514 |
| Itterman G | 8,868 | |
| Iverson F | 19,489 | |
| Iverson S L | 19,119 | |
| Ives H B | 18,853 | 6,579 |
| Ivison L R | 28,099 | 671 |
| Iwanchuk M I | 5,751 | |
| Jabs S | 17,372 | 151 |
| Jacks B | 23,704 | |
| Jackson A | 28,106 | 1,094 |
| Jackson B | 3,059 | |
| Jackson B M | 25,532 | 604 |
| Jackson E | 2,272 | |
| Jackson E | 19,440 | 31 |
| Jackson I | 21,994 | |
| Jackson J | 19,204 | |
| Jackson J A | 23,704 | |
| Jackson J L | 30,029 | 86 |
| Jackson K A | 12,989 | |
| Jacobsen D | 18,199 | 20 |
| Jacobsen S E | 10,217 | |
| Jacques S J | 7,078 | |
| Jaffer K | 18,959 | 10 |
| Jagdeo A H | 23,704 | 217 |
| Jagdeo S G | 30,671 | |
| Jagt R | 2,129 | |
| Jamal N J | 33,107 | 1,528 |
| James E C | 4,889 | |
| James M | 1,249 | 18 |
| James M E | 20,932 | 424 |
| Jamieson M G | 36,655 | 1,051 |
| Jamrich J E | 12,528 | |
| Jane L G | 2,122 | |
| Janes M | 18,929 | |
| Jannaway J A | 3,323 | |
| Janssen J S | 29,322 | 1,460 |
| Janz L A | 19,276 | 19 |
| Janzen G L | 9,630 | |
| Janzen J M | 23,063 | 2,599 |
| Jappy A J | 20,718 | |
| Jappy M | 8,818 | |
| Jappy M L | 24,785 | |
| Jardine C P | 6,854 | |
| Jardine D | 20,932 | 157 |
| Jarvie J S | 8,253 | |
| Jarvie R | 6,171 | |
| Jarvis D | 18,595 | |
| Jarvis R J | 28,952 | 562 |
| Jatkowski-Ravey V | 18,789 | |
| Jeff D A | 16,627 | |
| Jeffery R M | 18,589 | |
| Jeffrey L D | 2,010 | |
| Jeffs B L | 1,554 | |
| Jelinek N S | 12,794 | |
| Jenkins L | 25,380 | 1,382 |
| Jenkins S M | 18,773 | |
| Jennings B | 13,150 | |
| Jennings D | 4,675 | 238 |
| Jennings L A | 2,560 | |
| Jensen K J | 14,982 | |
| Jensen K J | 28,099 | |
| Jensen O B | 4,915 | |
| Jensen R | 23,059 | 193 |
| Jensen T | 9,217 | 268 |
| Jew K | 27,820 | |
| Jinnah Z | 17,447 | |
| Jobb A C | 11,394 | |
| Joesbury A J | 19,253 | |
| Johal M | 18,070 | |
| Johansen I A | 17,357 | 74 |
| Johansen R | 36,363 | 820 |
| Johl G | 36,452 | 901 |
| John S F A | 6,987 | 169 |
| John H M | 10,627 | |
| John S | 17,739 | |
| Johnson A W | 45,084 | 865 |
| Johnson C K | 24,935 | 166 |
| Johnson D | 19,062 | |
| Johnson D | 20,460 | 59 |
| Johnson D L | 23,704 | 956 |
| Johnson D M | 11,231 | |
| Johnson D T | 10,100 | |
| Johnson E | 20,049 | |
| Johnson G | 11,676 | |
| Johnson G E | 32,040 | 321 |
| Johnson H | 33,288 | |
| Johnson H D | 485 | |
| Johnson H I | 20,324 | |
| Johnson J | 24,284 | 697 |
| Johnson J K | 29,591 | 487 |
| Johnson J N | 17,979 | |
| Johnson J R | 20,781 | |
| Johnson J R | 760 | |
| Johnson K M | 18,595 | |
| Johnson L | 20,878 | |
| Johnson L G | 4,319 | |
| Johnson L K | 20,116 | |
| Johnson M G | 20,571 | |
| Johnson P C | 19,752 | 556 |
| Johnson P M | 22,345 | |
| Johnson P S | 5,639 | |
| Johnson S | 24,852 | 197 |
| Johnson T M | 16,015 | |
| Johnson T M | 6,068 | |
| Johnston B | 24,880 | |
| Johnston B K | 35,058 | 7,416 |
| Johnston D R | 17,031 | |
| Johnston G D | 25,799 | 3,033 |
| Johnston H L | 15,734 | |
| Johnston J D | 1,126 | |
| Johnston J K | 20,487 | |
| Johnston K G | 7,656 | |
| Johnston L J | 20,072 | |
| Johnston L M | 31,370 | |
| Johnston L R | 19,588 | 5,755 |
| Johnston R B | 24,042 | 102 |
| Johnston R J | 53 | |
| Johnston S | 7,536 | |
| Johnston V | 20,214 | |
| Johnston W | 4,390 | |
| Jol S | 321 | |
| Jonas C | 16,958 | |
| Jonas D C | 19,447 | |
| Jondahl J H | 31,301 | 146 |
| Jones A L | 25,707 | |
| Jones B M | 19,405 | 731 |
| Jones D J | 8,175 | |
| Jones D S | 206 | |
| Jones G | 22,969 | |
| Jones G | 13,498 | |
| Jones G A | 28,692 | 71 |
| Jones J | 437 | |
| Jones K J | 14,377 | |
| Jones L | 14,697 | |
| Jones L A | 8,164 | |
| Jones L D | 5,292 | |
| Jones L J | 18,595 | |
| Jones M A | 18,456 | 579 |
| Jones M B | 12,337 | |
| Jones M F | 21,677 | |
| Jones R | 12,655 | 1,024 |
| Jones R M | 30,185 | |
| Jones V J | 19,124 | |
| Jordan A | 15,613 | |
| Jordan D | 23,702 | |
| Jordan L | 7,423 | |
| Jorgensen B | 20,711 | |
| Jorgensen B | 19,332 | |
| Jorgensen L R | 20,866 | |
| Jorgensen L R | 5,845 | |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Jorgenson A F | 13,650 | 78 |
| Joseph R M | 22,633 | |
| Joseph T S | 13,148 | |
| Jovanovic J I | 21,324 | |
| Jowett D R | 15,687 | |
| Jowett M | 964 | |
| Joyce H | 19,506 | |
| Ju T S | 20,063 | 31 |
| Juby M | 18,693 | |
| Judd J L | 4,589 | |
| Judd M L | 22,433 | 442 |
| Juelsberg E | 3,710 | |
| Juhasz G | 6,742 | 27 |
| Jurenka S B | 91,181 | |
| Justice K A | 7,173 | |
| Juzkow L F A | 24,313 | |
| Kabool K F | 28,836 | 1,786 |
| Kabool U M | 19,067 | |
| Kaduhr D M | 9,193 | 104 |
| Kaertner S | 8,652 | |
| Kafka A | 20,374 | |
| Kagel K | 22,382 | |
| Kagis P | 36,345 | 1,505 |
| Kaiser B M | 11,353 | |
| Kaito D | 19,724 | |
| Kals F J | 32,575 | 3,894 |
| Kals G L | 14,274 | |
| Kaluzny B J | 11,321 | |
| Kamensek C A | 17,449 | 13 |
| Kaminski K B | 33,197 | 423 |
| Kaminski S R | 20,536 | 32 |
| Kanellys J | 17,497 | |
| Kang M S | 32,358 | 354 |
| Kao-Lin B | 2,119 | 241 |
| Kao S | 28,207 | |
| Kaposzta E | 24,564 | 148 |
| Kappes J W | 30,830 | 519 |
| Kapralik W | 29,479 | |
| Karam A | 20,542 | |
| Karmel S | 25,334 | 750 |
| Karroll C E | 5,732 | |
| Katajamaki P | 24,754 | |
| Katsamakis C | 10,634 | |
| Katz-Ellam B | 33,172 | 1,623 |
| Katzalay K H | 28,099 | 4,118 |
| Kavanagh G | 3,714 | |
| Kavanaugh B R | 3,497 | |
| Kayban F | 26,128 | 602 |
| Keam S J | 31,466 | 129 |
| Keane C J | 28,829 | 1,532 |
| Kearney M | 5,739 | 122 |
| Keating P M | 8,193 | |
| Keats J G | 1,680 | 127 |
| Keel M A | 14,417 | |
| Keelan J P | 28,692 | 3,305 |
| Keenan A M | 343 | |
| Keenan C C | 6,485 | |
| Kefalas M | 2,165 | |
| Kehoe D | 25,520 | 2,208 |
| Keith B | 7,945 | |
| Keith M | 22,950 | |
| Keith V | 6,743 | |
| Kellar F F | 22,377 | |
| Keller L M | 25,532 | 29 |
| Kelley D E | 12,942 | |
| Kelley R W | 33,952 | 40 |
| Kelly C | 18,051 | |
| Kelly D J | 1,257 | |
| Kelly H A | 18,595 | |
| Kelly K L | 22,454 | |
| Kelly L | 27,829 | 2,984 |
| Kelly S A | 22,930 | 387 |
| Kelly S L | 1,950 | |
| Kelshall F | 22,109 | |
| Kelty J E | 19,286 | 560 |
| Kembel S J | 19,438 | |
| Kemeny C M | 17,768 | |
| Kemp M | 23,203 | |
| Kemp M L | 13,414 | |
| Kempf E J | 23,704 | 250 |
| Kemsley V | 485 | |
| Kennard L D | 18,872 | 528 |
| Kenneally P L | 9,793 | 98 |
| Kennedy C J | 30,137 | |
| Kennedy D | 2,821 | |
| Kennedy D A | 4,928 | 55 |
| Kennedy D L | 19,088 | |
| Kennedy D R | 20,690 | |
| Kennedy I A | 4,047 | 169 |
| Kennedy M | 13,222 | 122 |
| Kennedy M J | 36,265 | 1,637 |
| Kennett M G | 45 | |
| Kenneway J L | 19,128 | 251 |
| Kenny F L | 21,732 | |
| Kensall B | 11,769 | |
| Kenyon D L | 21,709 | |
| Kenyon L A | 20,266 | 462 |

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Keogh J | 1,502 | |
| Ker M S | 19,703 | |
| Kereliuk D M | 29,385 | |
| Kerin T | 8,095 | 397 |
| Kerr B | 25,239 | 163 |
| Kerr B | 3,924 | |
| Kerr J M | 28,804 | |
| Kerr L A | 20,932 | 457 |
| Kerr L D | 20,208 | 547 |
| Kerr S | 409 | |
| Kerr S M | 16,836 | 140 |
| Kerstiens F | 1,186 | |
| Kerstiens H M | 31,910 | |
| Kesner B K | 20,024 | 143 |
| Ketchen S A | 29,204 | 2,458 |
| Ketterer E M | 23,704 | 371 |
| Kettleman M | 5,949 | |
| Kewin R M | 16,926 | 603 |
| Khan A A | 32,278 | 7,620 |
| Khan S R | 18,595 | |
| Khouri J | 4,012 | |
| Kiener H A | 26,611 | |
| Kifiak E A | 14,727 | 370 |
| Killaly-Fischer K | 20,028 | 34 |
| Killeen P | 20,557 | 84 |
| Killips J | 23,561 | |
| Killoran T C | 28,692 | |
| Kim M | 21,627 | |
| Kimmitt P | 16,288 | |
| Kimpton D | 28,692 | 859 |
| Kinakin E S | 4,591 | |
| Kinaschuk B | 18,566 | |
| Kincaid J | 363 | |
| Kinch E | 2,919 | |
| Kind B L J | 19,916 | |
| King C | 12,221 | 296 |
| King H W | 5,564 | |
| King J | 23,356 | 108 |
| King J M | 8,686 | |
| King K | 9,636 | 2,680 |
| King L | 27,156 | 1,510 |
| King M | 19,658 | |
| King P H | 1,648 | 63 |
| King R W | 24,794 | 2,513 |
| King S J | 25,532 | 1,989 |
| Kinney A A | 6,267 | |
| Kinney S L | 10,737 | |
| Kinsey K | 9,537 | 161 |
| Kirby C | 13,446 | 23 |
| Kirk C E | 30,319 | |
| Kirk C W | 19,183 | |
| Kirk D | 4,637 | |
| Kirk L M | 21,340 | |
| Kirkby W M | 23,704 | 88 |
| Kirkpatrick A M | 28,061 | 1,203 |
| Kirkpatrick L L | 19,455 | |
| Kiselbach D J | 20,345 | |
| Kitchen S A | 8,106 | |
| Kivi K J | 440 | |
| Kivimaa R O | 10,510 | |
| Klapwijk V | 12,832 | 34 |
| Klassen A | 8,455 | 435 |
| Klassen C L | 25,154 | 1,841 |
| Klassen G E | 19,691 | 20 |
| Klassen P I | 19,363 | |
| Klatt A N | 9,537 | 66 |
| Klaue V N | 20,242 | |
| Klcso L J | 3,977 | |
| Kleibl D | 28,641 | 1,415 |
| Klein A | 24,935 | |
| Klein M | 360 | |
| Klein W E | 16,634 | |
| Klemmer G L | 8,958 | 145 |
| Klemmer W F | 25,065 | 2,459 |
| Klepach S | 1,044 | |
| Klinger M A | 25,503 | 385 |
| Klinka J | 6,399 | |
| Klock N | 22,404 | |
| Klohn J H | 19,699 | 23 |
| Klose J | 20,331 | |
| Knapp E K | 2,301 | |
| Knapp E P | 19,976 | |
| Knibbs R L | 9,582 | |
| Knibbs W L | 2,569 | |
| Knight A J | 17,967 | |
| Knight D E | 14,979 | |
| Knight J E | 28,775 | 1,561 |
| Knight M | 79 | |
| Knight R M | 26,539 | 4,428 |
| Knight S | 8,306 | 92 |
| Knight S | 27,821 | 2,203 |
| Knights R | 330 | |
| Knischesky R A | 24,486 | |
| Knott C J | 29,824 | |
| Knowles B | 8,334 | 546 |
| Knowles B J | 21,731 | |
| Knowles B J | 36,357 | 798 |

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Knowles B L | 29,035 | |
| Knowles J C | 21,277 | |
| Knowles J L | 76 | |
| Knowles P C | 23,704 | 82 |
| Knowles P M | 30,697 | 5,706 |
| Knox D | 28,245 | 1,083 |
| Knox S | 30,903 | 150 |
| Knudson S | 32,923 | 3,209 |
| Ko R Y | 16,678 | |
| Ko S | 23,704 | 646 |
| Koberstein J | 25,799 | |
| Koby L | 28,665 | 438 |
| Kobzey L | 8,614 | |
| Kochx A | 21,158 | |
| Koecher D M | 9,068 | |
| Koehl D L | 17,656 | |
| Koga M T | 20,612 | |
| Kohn C | 7,967 | |
| Kohut A K | 34,427 | |
| Kojder T | 17,382 | |
| Kolarich J | 23,984 | 530 |
| Kolbinson M E | 19,128 | |
| Kollinger N | 621 | |
| Kolodziejak M A | 10,587 | |
| Kolof J | 22,039 | 793 |
| Kolton M J | 6,800 | |
| Kooistra J | 11,981 | |
| Koolwine G | 317 | |
| Kopf N T | 13,869 | 77 |
| Koppe M | 18,554 | 11 |
| Korbin L | 96 | |
| Kortzman R | 15,777 | |
| Kosarek E | 27,944 | 1,826 |
| Kosarek F | 23,276 | 129 |
| Koselowski J E | 624 | |
| Kositsin A B | 29,082 | 1,509 |
| Koskimaki E L | 6,817 | |
| Kostiw W E | 23,164 | 80 |
| Kostman D F | 35,689 | 3,754 |
| Kosuljandic P | 4,797 | |
| Kotyk A J | 11,986 | 158 |
| Kovacs S | 19,742 | |
| Kowalchuk F J | 32,193 | 1,338 |
| Kowalko A M | 10,420 | |
| Kowalski P T | 7,084 | |
| Koyanagi L T | 28,801 | 65 |
| Kozak C S M | 18,633 | 27 |
| Kozina J | 2,159 | 237 |
| Kozlik R | 7,633 | |
| Kral T L | 3,781 | |
| Kramer C A | 1,730 | 74 |
| Krell P | 17,885 | 88 |
| Kreller G | 8,068 | |
| Krem M J | 30,447 | |
| Krieg C | 15,961 | |
| Kriesel L E | 18,672 | 27 |
| Krilic A | 18,664 | |
| Kristensen T K | 27,459 | 97 |
| Kristjanson P | 17,105 | 8 |
| Kriwokon C | 15,087 | |
| Krobath D J | 16,602 | |
| Krol J | 19,742 | |
| Kruecki J | 27,965 | 1,514 |
| Kryklywyj V | 20,622 | 1,369 |
| Krystik E A | 23,704 | 1,429 |
| Kubasek K | 8,370 | |
| Kubo B | 4,325 | 72 |
| Kuchenmuller K A | 19,128 | |
| Kuharski S A | 23,211 | |
| Kuhlman F J | 178 | |
| Kullar D D K | 27,854 | 649 |
| Kulpas K | 160 | |
| Kumar A G | 12,294 | |
| Kumar R | 30,455 | 183 |
| Kumar R | 29,064 | 110 |
| Kumar V K | 19,128 | |
| Kuniski D | 7,074 | |
| Kurl S | 35,437 | 4,045 |
| Kusack L M | 18,719 | |
| Kutcher A | 134 | |
| Kuz G | 20,307 | 141 |
| Kuzminski R | 28,692 | |
| Kwan D C | 16,119 | |
| Kwan R H | 11,092 | |
| Kwinter A I | 4,883 | 193 |
| Kwok E L T | 18,019 | |
| L'Hirondelle D M | 216 | |
| La Fleur R | 19,054 | |
| La-Bounty S C W | 22,771 | |
| Laberge F | 13,468 | 4,089 |
| Laberge M | 11,971 | |
| Laberge S | 17,622 | |
| Labourdette M | 33,941 | |
| Lacarte M W | 13,609 | 1,960 |
| Lacey D | 19,128 | 1 |
| Lackey D M | 26,703 | 1,916 |
| Lacourciere N | 8,294 | |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Lacroix A H | 26,191 | |
| Lacz Z M | 5,960 | |
| Ladd D | 1,529 | |
| Ladouceur B A | 23,704 | |
| Ladouceur C M S | 1,756 | |
| Ladouceur S A | 12,193 | 576 |
| Ladouceur W | 18,724 | |
| Lafleur F M | 28,503 | 171 |
| Lafleur J L | 26,174 | |
| Lagadyn P J | 2,779 | |
| Lahti K | 17,776 | 473 |
| Lain K A | 22,167 | |
| Laing D M | 20,024 | 1,047 |
| Laing K N | 388 | 9 |
| Laing L | 18,692 | |
| Laird P I | 1,466 | |
| Laithwaite E A | 17,943 | 767 |
| Laitinen D S | 3,756 | 9 |
| Lajeunesse M A | 4,938 | |
| Lakusta G D | 33,941 | |
| Lall-McDermid E N | 162 | |
| Lalonde J M | 18,427 | 258 |
| Lalonde M A | 14,606 | |
| Lam C T | 32,500 | 54 |
| Lam E | 20,024 | |
| Lamarche J | 19,107 | |
| Lamb D | 1,638 | |
| Lamb T | 15,271 | |
| Lambert L S | 14,346 | 345 |
| Lamont D | 5,477 | |
| Lamont H M | 33,941 | |
| Lampe N M | 2,798 | |
| Lampriea V | 1,332 | |
| Land I R | 25,532 | 1,162 |
| Landels A M | 30,404 | |
| Landrey E J | 21,556 | 355 |
| Landy D M | 364 | |
| Landy R | 22,393 | |
| Landy R P | 30,211 | |
| Lane M J | 19,493 | |
| Lang J G | 19,771 | |
| Lang K S | 23,704 | 157 |
| Langdon D E | 17,459 | |
| Langereis K | 23,704 | 343 |
| Langhorn J | 18,716 | 128 |
| Langille D | 7,757 | |
| Langille S | 23,637 | 266 |
| Langley E E | 25,749 | 59 |
| Langley L A | 20,408 | |
| Langlois M J | 9,302 | |
| Langridge K A | 10,009 | |
| Lanon R | 28,692 | 623 |
| Lanphear C L | 20,599 | |
| Lapsley S | 26,035 | |
| Lariviere M L | 1,965 | |
| Larkman B | 1,017 | |
| Larkman C J | 25,650 | |
| Larmon A J L | 29,359 | 395 |
| Larmon A Y | 17,488 | 33 |
| Larmour M G | 12,506 | |
| Larocque S M | 14,722 | |
| Laroy W | 7,387 | 26 |
| Larsen A | 181 | |
| Larsen A M | 18,595 | |
| Larsen L M | 23,704 | |
| Larson C E | 3,537 | |
| Larson C J | 39,716 | 11 |
| Larson C P | 17,822 | 36 |
| Larson K | 7,222 | 452 |
| Larson M N | 22,272 | 1,021 |
| Larson P | 17,180 | |
| Larsson D | 3,021 | |
| Lasaw D M | 1,632 | |
| Laschuk R C | 666 | |
| Latchman S W | 14,450 | |
| Latham E F | 23,294 | 170 |
| Lau H Y | 19,866 | |
| Lau J | 28,797 | 55 |
| Lau J M L | 28,692 | 30 |
| Lau L | 31,056 | |
| Lau M F | 23,730 | |
| Laughy L | 46,432 | 53 |
| Laurenzi V | 20,179 | |
| Lavallee P | 28,692 | 1,678 |
| Lavergne S | 2,251 | |
| Lavertu M C | 34,504 | 1,252 |
| Lavery K | 11,086 | |
| Law K R | 28,781 | 2,561 |
| Law N J | 27,877 | 476 |
| Law R | 2,326 | |
| Lawby D E | 23,270 | 398 |
| Lawless C J | 10,005 | 17 |
| Lawless G E I | 30,839 | |
| Lawless V C | 14,554 | |
| Lawley N E | 18,174 | |
| Lawrence C C | 1,372 | 270 |
| Lawrence W | 16,028 | |

| | Salary $ | Travel $ |
|---|---|---|
| Lawrie C L | 37 | |
| Lawrie M J | 25,394 | 165 |
| Lawson A | 21,716 | 1,659 |
| Lawson C | 9,098 | |
| Lawson G | 17,607 | |
| Lawson K E | 17,976 | |
| Laxton K | 30,273 | 8,584 |
| Lay J G | 19,972 | 93 |
| Le Roux G A | 6,797 | |
| Le-May R J P | 823 | |
| Leach D L | 6,070 | |
| Leach R G | 36,363 | 299 |
| Leach S G | 28,998 | 1,618 |
| Leaf L A | 44,939 | |
| Leah B | 19,128 | |
| Leahy J | 21,070 | 352 |
| Leard H M | 39,825 | |
| Leask B W | 28,773 | 1,378 |
| Lebeau B L | 18,473 | 158 |
| Leblanc A R | 27,722 | 3,182 |
| Leblanc L | 3,527 | 72 |
| Leblanc M | 19,503 | 269 |
| Leblanc M L J | 4,091 | 410 |
| Leblanc R | 17,652 | |
| Leck M L | 27,829 | 1,371 |
| Lecompte C L | 20,604 | |
| Lee A | 30,181 | 2,549 |
| Lee D | 28,800 | 1,445 |
| Lee F W K | 855 | |
| Lee J | 23,331 | 68 |
| Lee K H | 6,096 | |
| Lee L | 19,154 | |
| Lee L | 13,670 | |
| Lee M H | 18,640 | 93 |
| Lee P | 28,846 | 570 |
| Lee P L | 30,029 | 3,434 |
| Lee S M | 23,184 | |
| Lefort L | 29,207 | 105 |
| Legaspi O T | 66,882 | |
| Legebokow J | 27,127 | 3,464 |
| Leggett S | 17,291 | |
| Leichtman S E | 25,607 | 951 |
| Leidl G D | 20,779 | |
| Leidl M C | 4,625 | |
| Leighton I F | 19,439 | |
| Leischner C | 22,429 | 244 |
| Leischner C M | 7,477 | |
| Leitch C | 402 | |
| Leith M | 19,381 | 89 |
| Leja C A | 25,012 | |
| Lemaire D M | 23,704 | 390 |
| Lemay D | 6,786 | 38 |
| Lemay D E | 17,915 | 196 |
| Lemieux S L | 28,183 | |
| Lemke B | 25,531 | 2,918 |
| Leon J L | 18,254 | |
| Leonard I | 23,704 | |
| Leonard J L | 13,914 | |
| Leong K | 3,285 | |
| Lepine E | 17,539 | |
| Lester P S | 15,398 | |
| Lesueur A E J | 19,128 | |
| Letain M | 21,947 | |
| Letchford D J | 36,284 | 1,055 |
| Letham D A | 2,521 | |
| Lettinga E | 29,097 | 317 |
| Leuck A | 4,028 | 1,878 |
| Leukefeld A L | 5,246 | |
| Leung D Y | 19,915 | 384 |
| Leung D Y P | 9,516 | 213 |
| Leung P C N | 18,921 | |
| Leung R | 18,072 | |
| Levac R | 23,704 | 100 |
| Levan L | 5,753 | 174 |
| Levert M | 28,692 | 628 |
| Levesque A A | 31,129 | |
| Levin S | 26,410 | 886 |
| Levine P | 1,080 | |
| Levitt K L | 53,100 | 295 |
| Lewis B | 15,098 | 809 |
| Lewis E | 4,195 | |
| Lewis K A | 20,368 | 312 |
| Lewis N | 20,024 | |
| Lewis N | 22,226 | |
| Lewis P M | 5,995 | |
| Lewis P M | 2,785 | |
| Lewis R C | 20,932 | 804 |
| Lewis S | 20,629 | 1,003 |
| Li C | 309 | |
| Li I P | 28,715 | |
| Liddiatt B A | 31,977 | |
| Liddle J | 384 | |
| Lidster W | 27,437 | 3,226 |
| Lien C | 18,611 | |
| Liesch W T | 2,575 | |
| Lim C | 22,370 | |
| Lind K | 17,181 | 284 |

| | Salary $ | Travel $ |
|---|---|---|
| Lind S C | 3,660 | |
| Lindberg H | 20,882 | |
| Lindeman K A | 18,922 | |
| Lindenthaler D M | 22,878 | |
| Lindgren B C | 19,883 | |
| Lindquist K | 18,467 | |
| Lindquist K S | 28,692 | 1,284 |
| Lindsay P J | 28,099 | 6,593 |
| Ling E | 2,176 | |
| Ling P S H | 5,440 | |
| Linley J M | 22,550 | 287 |
| Linn V L | 19,781 | 18,072 |
| Lipinski D A | 13,553 | |
| Lis N M | 10,859 | 284 |
| Lisson-Smith L | 17,508 | |
| Litchfield A R | 18,513 | |
| Litchfield D | 10,682 | |
| Little G E | 19,128 | |
| Little L | 20,920 | 1,152 |
| Little M | 28,708 | 931 |
| Little W F | 36,363 | 874 |
| Littlefield L | 106 | |
| Litwin G | 7,748 | 15 |
| Livingston J A | 27,879 | 183 |
| Livingstone D A | 28,623 | 209 |
| Ljevar R | 21,996 | |
| Lleyellyn M | 19,895 | |
| Lloyd A G | 28,099 | 495 |
| Lloyd P | 292 | |
| Lobel S N | 13,122 | |
| Lock E V | 12,804 | 93 |
| Lock J | 6,038 | |
| Locke M S | 23,704 | 122 |
| Locke S A | 13,772 | |
| Lockhart K C | 32,632 | |
| Lockhart L K | 20,152 | |
| Lockhart M R | 25,786 | 1,319 |
| Locklin U M | 28,715 | 433 |
| Loerke H H | 22,967 | |
| Loeschmann B J | 20,088 | |
| Loewen E | 8,508 | 102 |
| Loewen L J | 8,841 | |
| Loewen R | 13,606 | 38 |
| Lofchick M | 12,279 | |
| Lofto T G | 28,820 | 2,474 |
| Logan G | 706 | |
| Logan T | 8,804 | |
| Logan W A | 36,623 | 812 |
| Logie J | 18,888 | 1,462 |
| Lomas P L | 12,817 | |
| London V K | 28,701 | 2,206 |
| Lonegren S W | 3,197 | 138 |
| Long D A | 19,197 | |
| Long D L | 206 | |
| Long J C | 7,026 | 1,628 |
| Long L L | 9,575 | |
| Longhurst C | 23,565 | 395 |
| Longul B | 16,258 | |
| Loo S L | 14,924 | |
| Loomis S L | 7,756 | |
| Lopushinsky F A | 12,654 | |
| Lorimer N | 22,486 | 441 |
| Loucks D F | 26,615 | 549 |
| Loucks N A | 18,898 | 15 |
| Love B | 3,592 | |
| Love M J L | 33,161 | 251 |
| Love W | 2,655 | |
| Lovely R | 19,096 | |
| Lovick M K | 17,267 | |
| Low C | 2,393 | |
| Low J L | 22,034 | 5,654 |
| Low R | 28,692 | 2,819 |
| Lowe A S | 21,826 | 1,755 |
| Lowe G J | 23,704 | 178 |
| Lowe P | 6,316 | |
| Lowe R E R | 28,666 | |
| Lowe Y J | 28,692 | 259 |
| Lowery A G | 23,704 | |
| Lowes B D | 21,774 | 58 |
| Lowes J L M | 17,471 | |
| Lowes M | 28,773 | 756 |
| Lowndes J L | 18,021 | |
| Lowson A M | 28,832 | 1,540 |
| Lowther G J | 23,425 | |
| Lozada V C | 31,484 | |
| Lubberts O | 23,704 | 896 |
| Luca G | 19,520 | |
| Lucas B | 16,635 | |
| Lucas B J | 28,799 | |
| Lucas S G | 25,532 | |
| Lucena E T | 20,318 | |
| Luchinski E | 12,860 | |
| Ludditt K | 17,617 | 93 |
| Ludeman D C | 24,221 | 1,298 |
| Ludwig C L | 20,612 | |
| Ludwig K G | 30,284 | |
| Ludwig K J | 20,210 | |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Ludwig S | 21,392 | |
| Lui S P C | 25,360 | 880 |
| Lukaniuk S L | 31,467 | |
| Lum E | 3 | |
| Lumb J | 28 | |
| Lumb L M | 28,828 | 518 |
| Lund S | 11,563 | |
| Lundeen F M | 12,983 | 123 |
| Lutek D M | 26,886 | |
| Lynch A | 3,229 | |
| Lynch G | 3,364 | |
| Lynch G A | 18,551 | 25 |
| Lynch M G | 14,346 | 867 |
| Lynch M J M | 28,042 | 3,430 |
| Lynch W F | 28,494 | |
| Lyngard P | 16,918 | |
| Lynum D | 22,539 | 1,652 |
| Lyons J W | 21,886 | 135 |
| Lyons L J | 18,356 | 527 |
| Lyons M | 28,804 | 2,285 |
| Mabbett G M | 5,052 | |
| MacArthur I A | 23,813 | 557 |
| MacBeth W | 53,780 | 4,443 |
| MacDonald A | 18,722 | 109 |
| MacDonald B | 342 | |
| MacDonald B A | 18,845 | 35 |
| MacDonald C D | 23,425 | 760 |
| MacDonald C E | 24,731 | 2,161 |
| MacDonald C L | 10,244 | |
| MacDonald C M | 8,366 | 110 |
| MacDonald C R | 4,025 | |
| MacDonald D A | 15,364 | |
| MacDonald D A | 6,199 | |
| MacDonald G | 27,767 | 1,599 |
| MacDonald G G | 28,099 | 1,329 |
| MacDonald-Carlson H | 1,597 | 66 |
| MacDonald J | 3,069 | |
| MacDonald J | 2,509 | |
| MacDonald J A | 36,363 | 1,339 |
| MacDonald J L | 19,457 | 337 |
| MacDonald L H | 9,672 | |
| MacDonald M | 13,240 | |
| MacDonald M F | 33,115 | 1,790 |
| MacDonald R M | 4,135 | 276 |
| MacDonald R | 18,655 | |
| MacDonald S D | 28,230 | 2,507 |
| MacDonald T | 330 | |
| MacDonald T F | 25,532 | 577 |
| MacDonald V | 25,312 | |
| MacDonald Z M | 23,704 | 65 |
| MacFadden L A | 36,363 | 415 |
| MacFadden T D | 36,357 | 890 |
| MacFarlane A | 13,498 | |
| MacGregor H M | 18,595 | |
| MacGregor M | 25,532 | 734 |
| MacIntosh J H | 26,369 | |
| MacIntyre O | 12,929 | |
| MacIver C L | 14,910 | |
| MacKay D M | 15,455 | |
| MacKay E | 9,657 | 368 |
| MacKay J L | 26,672 | 891 |
| MacKay K | 11,582 | |
| MacKay L A | 5,477 | 5 |
| MacKay R D | 649 | |
| MacKay V J | 20,419 | |
| MacKenzie H L | 5,324 | 46 |
| MacKenzie J C | 20,024 | 140 |
| MacKenzie J W | 22,430 | |
| MacKenzie L C | 21,340 | |
| MacKenzie N | 27,405 | 892 |
| MacKenzie S G | 2,911 | |
| Mackie E E | 15,989 | |
| MacKintosh D | 21,815 | |
| MacKintosh J F | 1,467 | |
| MacLaren I D | 11,986 | 739 |
| MacLaren J | 19,495 | 1,351 |
| MacLean A | 23,428 | |
| MacLean L F | 28,795 | 397 |
| MacLean R J | 25,541 | 1,331 |
| MacLellan A | 4,168 | |
| MacLellan G K | 11,101 | |
| MacLennan D | 7,567 | |
| MacLeod A F W | 20,932 | 25 |
| MacLeod B R | 30,425 | 1,011 |
| MacLeod C L | 26,455 | 455 |
| MacLeod K | 2,510 | |
| MacLeod M I | 19,280 | 152 |
| MacLeod S A | 23,159 | |
| MacLeod S L | 18,698 | |
| MacMinn F M | 23,704 | |
| MacNeil D | 18,695 | |
| MacNeill C W | 18,240 | |
| MacNutt L | 23,787 | 498 |
| MacPherson D F C | 30,413 | 10,189 |
| MacPherson G M | 6,400 | 345 |
| MacPherson J M | 19,036 | |
| MacPherson J P | 10,488 | |
| MacPherson L | 12,718 | |
| MacPherson O | 35,725 | |
| MacVeigh L E | 23,704 | 165 |
| MacWilliams B | 9,564 | 1,215 |
| Madaisky P F | 6,985 | 2,237 |
| Madden J R | 20,545 | |
| Madl E | 16,420 | |
| Madland A | 12,764 | |
| Madlangbayan A L | 20,568 | |
| Madrid M G | 260 | |
| Mae E | 755 | 46 |
| Mager T | 15,460 | |
| Maggs H | 22,421 | |
| Magnusson C | 7,892 | 1,484 |
| Maguire E A | 27,593 | 755 |
| Maguire J E | 4,123 | |
| Maguire L A | 3,078 | |
| Mah D L | 18,069 | |
| Mah E J | 18,342 | |
| Mah M L | 28,692 | 1,171 |
| Mahal P | 10,808 | 839 |
| Mahoney M J | 18,036 | |
| Mahood R | 25,532 | 257 |
| Maier K | 14,869 | 509 |
| Maile L | 24,114 | 470 |
| Maillard I A D | 27,527 | 1,471 |
| Maio A | 18,666 | |
| Maio N M | 18,655 | |
| Maisonet R J | 6,564 | |
| Majesgey R A | 22,147 | |
| Major I H | 20,455 | |
| Makarra M C | 20,848 | |
| Maki J | 888 | |
| Makortoff R | 29,067 | 1,233 |
| Makosiej H | 23,564 | |
| Malahoff C A | 3,212 | |
| Malito J B | 14,247 | |
| Malkiewicz A E | 20,285 | |
| Mallan C M | 13,610 | |
| Mallett B | 18,927 | |
| Mallin A F | 14,252 | |
| Mallory D E | 16,302 | |
| Malone D | 18,595 | |
| Malone P J | 28,692 | 2,701 |
| Malpass L | 17,990 | 445 |
| Malthe P | 28,424 | |
| Manduca N D | 36,363 | 1,333 |
| Manhas B | 3,050 | |
| Mann A | 31,493 | 69 |
| Mann A T | 31,455 | 6,454 |
| Mann C C | 7,882 | |
| Mann J R | 23,704 | 65 |
| Mann T O | 31,495 | |
| Manning L | 20,932 | 1,440 |
| Manning P | 33,456 | 570 |
| Mannis M F | 20,076 | |
| Mansell L D | 14,685 | |
| Mansergh S E A | 5,508 | |
| Manson P R | 29,409 | 1,192 |
| Mansus S J | 17,295 | 1,449 |
| Mantle N | 18,660 | |
| Manton V | 23,164 | 24 |
| Manzer P | 28,692 | 614 |
| Mapson M C | 14,970 | |
| Mar C | 4,102 | |
| Mara A C | 11,414 | |
| Marak B L | 3,822 | 1,076 |
| Maranda D J | 479 | |
| Marcantonio L E | 38,002 | 3,863 |
| Marcellin L | 14,441 | |
| Marcocchio G | 12,676 | 285 |
| Marican A R | 28,668 | 131 |
| Mark A W | 22,587 | 1,347 |
| Marko S G | 20,034 | 285 |
| Marolla F | 28,848 | 2,901 |
| Marosits H | 18,281 | |
| Marquardt M | 1,685 | |
| Marriott F M | 9,385 | |
| Marsden K | 1,281 | |
| Marsh B L | 19,302 | 1,366 |
| Marsh C D | 21,736 | |
| Marshall B G | 28,215 | |
| Marshall D S S | 34,295 | 1,648 |
| Marshall E | 24,598 | 221 |
| Marshall E P | 22,691 | |
| Marshall G E | 29,969 | 6,970 |
| Marshall J F | 25,231 | 727 |
| Marshall K A | 1,124 | |
| Marshall L | 18,606 | |
| Marshall L C A M | 19,167 | |
| Marshall R E | 20,520 | |
| Marshall S | 6,011 | |
| Marshall W E | 10,150 | 288 |
| Marsolais C D | 21,002 | 48 |
| Martelli R J | 23,704 | |
| Marten W A | 23,396 | 19 |
| Martens D | 29,763 | |
| Martens M L | 2,834 | 77 |
| Martin A | 19,185 | |
| Martin B M | 23,402 | |
| Martin C | 6,640 | |
| Martin D | 27,792 | 299 |
| Martin G H | 22,457 | 217 |
| Martin K | 21,648 | 1,451 |
| Martin K D F | 28,807 | |
| Martin L G | 16,967 | 6 |
| Martin S C | 28,692 | 154 |
| Martinez J | 25,532 | 790 |
| Martino G | 17,270 | |
| Martinuk D E | 30,305 | 3,300 |
| Martsch C A | 15,470 | 36 |
| Masci M | 925 | |
| Masi F | 19,379 | |
| Maslove V | 23,008 | |
| Mason B | 10,881 | 2,343 |
| Mason B B | 23,704 | |
| Mason G | 44,658 | 1,241 |
| Mason I R | 28,636 | |
| Mason J K | 23,704 | 1,063 |
| Mason M D | 10,350 | 551 |
| Masselink J H | 28,729 | 3,482 |
| Massey D | 6,837 | |
| Massey T | 21,763 | |
| Materi G | 9,479 | |
| Matheson A M | 23,704 | |
| Matheson D W | 28,888 | 1,498 |
| Matheson J M | 15,678 | |
| Matheson J R | 22,672 | |
| Matheson K D | 28,776 | 245 |
| Mathieson J | 18,234 | |
| Mathiscyk C | 20,464 | |
| Matthews W G | 23,784 | |
| Matthewson W E | 27,238 | |
| Matus G | 18,568 | |
| Maurer J H | 15,909 | |
| Mauriks D W | 4,663 | |
| Maximick B J | 18,611 | 547 |
| Maxson C | 19,391 | 108 |
| Maxwell D | 30,174 | 1,219 |
| Maxwell E S | 19,148 | |
| Maxwell J | 17,197 | |
| Maxwell K | 17,860 | |
| May M J | 4,442 | |
| May P J | 23,691 | |
| Mayberry D J | 11,309 | |
| Maybin R E | 24,496 | 308 |
| Mayer T | 11,664 | 229 |
| Mayers A D | 621 | |
| Mayers D | 30,858 | 224 |
| Mayers E | 22,294 | |
| Mayfield I G | 22,298 | |
| Mayhew J D | 15,178 | |
| Maynard D | 23,602 | |
| Maynard V A | 15,035 | |
| Maynes M E | 23,704 | 36 |
| Mazur W F | 1,321 | |
| McAlister H E | 17,769 | |
| McAllister E M | 20,932 | 352 |
| McAllister M R | 31,119 | |
| McAloney E | 5,080 | |
| McArthur L F | 534 | |
| McAuley G E | 176 | |
| McAvoy C L | 2,205 | |
| McBride F J | 28,692 | 1,861 |
| McBryan B A | 18,898 | |
| McCafferty G J | 23,704 | 406 |
| McCaffery J E | 28,692 | |
| McCaffery J P E | 28,692 | 79 |
| McCaffery L M | 28,728 | 2,093 |
| McCaffrey M M | 932 | |
| McCaig E | 10,755 | |
| McCallum C L | 8,231 | |
| McCallum J E | 19,128 | |
| McCallum J J | 39,218 | |
| McCallum L J | 6,434 | |
| McCallum M T | 2,540 | |
| McCargar D M | 32,177 | 1,016 |
| McCarthy A J | 23,704 | 77 |
| McCarthy A M | 12,986 | |
| McCarty E | 23,605 | |
| McCarvell S | 22,135 | |
| McCaughey B | 30,148 | 33 |
| McCauley L J | 4,039 | |
| McCaw M L | 8,053 | |
| McClellan E R | 7,082 | |
| McClure C | 19,118 | |
| McClure S B | 20,024 | |
| McClymont C | 19,128 | |
| McColl D | 2,381 | |
| McComb N J | 31,637 | 210 |
| McConvey J | 38,351 | 4,177 |
| McCorkall J M | 20,932 | 144 |
| McCormick F M | 21,629 | |
| McCormick J | 23,704 | 151 |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| McCoy H | 58 | |
| McCrea L M | 30,134 | |
| McCroary B D | 19,518 | |
| McCubbin E L | 18,670 | 243 |
| McCulloch J | 18,765 | |
| McCunn J B | 36,361 | 1,771 |
| McCusker D G | 21,312 | |
| McDade D E | 15,094 | |
| McDade F | 23,154 | |
| McDaniel F J | 8,270 | |
| McDermott E | 633 | |
| McDiarmid L K | 14,288 | |
| McDiarmid L L | 24,233 | |
| McDole P | 23,682 | 130 |
| McDonagh A | 3,562 | |
| McDonagh K | 22,916 | |
| McDonald A M | 20,312 | |
| McDonald B | 22,801 | 1,387 |
| McDonald D M | 10,127 | |
| McDonald F K | 22,605 | 2,341 |
| McDonald I M | 17,643 | 460 |
| McDonald J A | 28,099 | 6,488 |
| McDonald J M | 12,328 | |
| McDonald L A | 12,627 | 629 |
| McDonald M J | 19,958 | |
| McDonald P | 1,703 | |
| McDonald P C | 30,789 | 182 |
| McDonald S M | 20,932 | 534 |
| McDonald T | 23,592 | 148 |
| McDonell D C | 23,704 | |
| McDougall M E | 18,542 | 153 |
| McDowell M E A | 6,552 | |
| McDowell M F | 18,058 | |
| McEvay L M | 6,183 | 160 |
| McEwen E J | 29,073 | |
| McFadyen K A | 28,099 | 2,530 |
| McFarland M E | 4,660 | 2,583 |
| McFarland W D | 37,471 | 1,397 |
| McFarlane M I | 19,781 | |
| McFetridge S | 21,624 | 830 |
| McGale J R | 24,733 | 144 |
| McGarrity P E | 15,720 | 150 |
| McGee N | 22,131 | |
| McGee P A | 7,509 | |
| McGill S | 19,242 | 7 |
| McGillis J M | 10,349 | |
| McGillivray F E | 28,692 | 2,186 |
| McGilp R | 25,532 | 670 |
| McGilvery L | 18,655 | |
| McGonigal C | 18,489 | |
| McGrath E M | 29,894 | 3,361 |
| McGrath S S | 12,559 | 411 |
| McGregor M J | 18,595 | |
| McGregor M S | 27,192 | 188 |
| McGuinty J | 28,106 | 2,076 |
| McGuire F L | 10,176 | |
| McHaffie R E | 30,020 | 2,680 |
| McHale T | 27,288 | 2,530 |
| McHardy J | 14,995 | 1,343 |
| McHugh R | 3,717 | 121 |
| McIntosh A | 45,118 | 2,532 |
| McIntosh E F | 23,332 | |
| McIntosh H P | 21,875 | |
| McIntosh L | 23,700 | 42 |
| McIntosh M C | 19,276 | |
| McIntyre M E | 28,099 | 227 |
| McIntyre R | 33,938 | 11,143 |
| McIntyre S G | 6,258 | |
| McIntyre V M | 1,998 | |
| McIsaac C E | 19,375 | |
| McKay F | 9,677 | |
| McKay G J | 36,363 | 535 |
| McKay J | 5,562 | |
| McKay M A | 13,315 | 47 |
| McKee D R | 16,979 | |
| McKeever R E | 32,457 | 583 |
| McKenzie B | 17,715 | 1,353 |
| McKenzie C D | 25,275 | |
| McKenzie H D J | 28,733 | 1,765 |
| McKenzie J E | 20,690 | |
| McKenzie K J | 5,787 | |
| McKenzie O J | 22,142 | |
| McKenzie W A | 36,429 | 1,841 |
| McKeown A | 24,761 | 468 |
| McKeown C F | 28,692 | 1,534 |
| McKey J D | 21,670 | |
| McKibben N S | 25,532 | 1,963 |
| McKibben P B | 34,007 | 18 |
| McKibben S | 3,520 | 45 |
| McKinlay A R | 50,833 | |
| McKinley S | 29,800 | 1,303 |
| McKinnon C A | 23,704 | 413 |
| McKinney C E | 4,254 | 208 |
| McKinnon D | 10,304 | |
| McKinnon H | 30,727 | |
| McKinnon R D | 6,302 | |
| McKitrick H Y | 20,647 | |

| | Salary $ | Travel $ |
|---|---|---|
| McKitrick S | 1,466 | |
| McKnight A B | 1,308 | |
| McKnight G V | 46,304 | |
| McLaren A S | 4,405 | |
| McLaren L A | 18,759 | |
| McLauchlin G | 1,913 | |
| McLaughlin J | 20,912 | |
| McLaughlin K J | 19,712 | 272 |
| McLean G M | 10,823 | |
| McLean I | 28,692 | 235 |
| McLean J L | 21,021 | 145 |
| McLean S | 916 | |
| McLean S A | 7,799 | |
| McLean W E | 30,106 | |
| McLean W S | 23,126 | 219 |
| McLellan D J | 33,407 | 6,220 |
| McLeod B J | 2,105 | |
| McLeod C R | 18,793 | |
| McLeod D | 20,483 | 413 |
| McLeod L M | 20,007 | |
| McLeod M | 15,505 | |
| McLeod M H | 29,556 | 1,587 |
| McLeod S D | 17,690 | 562 |
| McLeod T L | 21,029 | 587 |
| McMahon H P | 19,821 | 534 |
| McMahon J A | 15,567 | |
| McManus L E | 32,082 | |
| McManus M | 1,497 | |
| McMillan A M | 23,868 | |
| McMillan D E | 28,773 | 1,108 |
| McMillan G | 27,909 | 7 |
| McMillan S L | 5,234 | |
| McMillan T M | 3,609 | |
| McMillan W C | 485 | |
| McMillin M | 24,548 | 1,668 |
| McMinn J | 14,346 | |
| McMullan S | 3,480 | |
| McMullin M J | 9,152 | 666 |
| McMynn A | 18,601 | |
| McNall F L | 10,471 | |
| McNally M M | 19,440 | 3,001 |
| McNamara L | 12,899 | 88 |
| McNay P F | 435 | |
| McNeely B J | 23,264 | 68 |
| McNeill S B | 28,366 | 8 |
| McNiel P L | 18,687 | 450 |
| McNulty B A | 99 | |
| McNulty S D | 34,240 | |
| McParland B E | 36,031 | 2,399 |
| McPhee C | 706 | |
| McPhee E L | 29,219 | 876 |
| McPhee M E | 939 | |
| McPherson E J | 23,704 | 101 |
| McPherson M M | 19,323 | |
| McPherson P | 28,692 | 2,228 |
| McPherson P A | 15,261 | 514 |
| McPherson P L | 522 | |
| McQuaid M J | 27,492 | 455 |
| McQueen R E | 11,714 | 819 |
| McRae B | 10,781 | |
| McRae C A | 2,019 | |
| McRitchie N | 1,477 | |
| McRoberts B P | 22,669 | |
| McSharry M E A | 26,702 | 947 |
| McSweeney L O | 24,915 | |
| McVean S | 31,710 | 3,727 |
| McVie J E | 20,932 | |
| McWhinnie G C | 17,937 | 24 |
| McWilliams C | 18,785 | 788 |
| McWilliams V | 19,867 | |
| Meadowlark C | 993 | |
| Medrano O L | 20,280 | |
| Mehmal K L | 15,733 | 535 |
| Meier P B | 11,863 | |
| Melcombe L | 1,466 | |
| Mellis P J | 12,918 | |
| Mellish J | 17,105 | 67 |
| Melnechuk C | 3,156 | 121 |
| Melnychuk B | 20,329 | 76 |
| Melville G | 22,528 | |
| Melville J A | 28,692 | 263 |
| Menagh D Y | 9,089 | 53 |
| Menc O B | 19,988 | |
| Mendoza V | 23,135 | |
| Menzies L | 23,644 | |
| Menzies S | 30,787 | |
| Mercado P | 36,682 | |
| Mercer C D | 5,706 | |
| Mercer P V | 27,839 | |
| Meredith A | 18,656 | 125 |
| Meredith A M | 35,768 | 1,455 |
| Meredith B | 4,031 | |
| Meredith C | 25 | |
| Meredith J M | 20,228 | |
| Merko K | 7,578 | 80 |
| Merner G B | 36,740 | 1,058 |
| Mero A | 17,804 | |

| | Salary $ | Travel $ |
|---|---|---|
| Merrifield M | 23,006 | |
| Merriott G | 11,802 | |
| Merritt T L | 15,515 | 2,912 |
| Mervyn C | 28,692 | 39 |
| Message B | 2,276 | |
| Messent J | 18,454 | |
| Metal P E | 28,662 | 895 |
| Methot M | 25,800 | |
| Metivier D | 16,329 | |
| Mettrick P | 23,704 | 33 |
| Meunier J E | 16,637 | |
| Meunier M E | 17,116 | |
| Meuse E M | 11,421 | |
| Meyer L | 13,226 | |
| Meyers B | 23,164 | |
| Meynders Y F | 20,401 | |
| Miaskowski S | 23,891 | 320 |
| Michaels A | 32,433 | |
| Michaud D | 17,741 | |
| Michaud D E | 25,143 | |
| Michaud T | 18,971 | |
| Michel E B | 28,623 | |
| Michel T | 30,727 | |
| Michelacci A | 25,477 | 1,456 |
| Michelsen K J | 18,046 | |
| Michiel D M | 13,922 | 344 |
| Michon I | 13,303 | 252 |
| Mickelson W | 6,270 | |
| Middleton A | 26,880 | |
| Middleton J | 25,532 | 436 |
| Midgley J C | 1,057 | |
| Migic V | 19,103 | |
| Mignault G | 36,401 | 607 |
| Miles F C | 14,438 | |
| Miles K H | 37,056 | |
| Millar D C | 44,259 | 23,097 |
| Millar E M | 15,832 | |
| Millar K E | 396 | |
| Millar L C R | 1,149 | |
| Millar M E | 204 | |
| Miller A | 5,950 | 105 |
| Miller A L | 20,120 | |
| Miller B A | 20,494 | 810 |
| Miller B J | 5,129 | |
| Miller C | 4,890 | |
| Miller D | 27,079 | 359 |
| Miller D A | 6,574 | |
| Miller D M | 2,720 | |
| Miller J T | 14,783 | |
| Miller J Y | 20,077 | |
| Miller L | 11,105 | |
| Miller L A | 1,369 | |
| Miller L H | 25,118 | |
| Miller L L | 21,876 | 153 |
| Miller M | 21,898 | |
| Miller M E | 1,675 | 22 |
| Miller N K | 9,125 | 1,661 |
| Miller P D | 16,270 | |
| Miller R | 2,893 | |
| Miller S E | 23,023 | |
| Miller S P | 21,663 | 10,800 |
| Miller T A | 20,297 | |
| Miller T D | 242 | |
| Miller V | 25,373 | 279 |
| Millick C P | 18,930 | |
| Milligan G H | 10,509 | |
| Mills E | 18,670 | |
| Mills E | 19,609 | 2,936 |
| Mills J R | 19,045 | |
| Mills R | 19,560 | |
| Mills V J | 9,623 | |
| Milne L D | 28,610 | 3,154 |
| Milowsky F | 40,939 | 1,927 |
| Milsom E | 16,415 | |
| Minato L M | 319 | |
| Mincher M | 28,248 | 978 |
| Minchin S G | 27,720 | 348 |
| Minchinton J | 9,114 | 340 |
| Minichiello J D | 14,884 | |
| Minifie V C | 20,932 | 422 |
| Minnis N V | 5,301 | 276 |
| Mintz A | 2,872 | |
| Misewich A L | 17,245 | |
| Mist L | 35,095 | 8,193 |
| Mitchell A M | 2,826 | |
| Mitchell C | 20,782 | |
| Mitchell C C | 28,692 | 856 |
| Mitchell D A | 25,532 | 122 |
| Mitchell D L | 20,680 | |
| Mitchell D L | 31,456 | |
| Mitchell P | 17,839 | |
| Mitchell V | 27,239 | 2,353 |
| Mitsiadis L J | 18,595 | |
| Mitsui R | 46 | |
| Mitton C I | 19,188 | |
| Mixon C L | 28,692 | |
| Mjolsness R L | 16,622 | 822 |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Mlynowska E | 25,351 | 122 |
| Modeste C | 79 | |
| Moe M A | 29,998 | |
| Moeller D | 7,589 | |
| Moen H G | 18,752 | |
| Moen H R | 20,932 | |
| Moffat G A | 28,502 | |
| Moffat J L | 21,180 | |
| Mohammed M N | 2,950 | |
| Mohr K W J | 22,667 | |
| Mohr L B | 18,363 | |
| Moir-Vaniersel C | 274 | |
| Molag F | 31,277 | |
| Mollberg J A | 55,087 | 11,762 |
| Moller L | 18,305 | 105 |
| Molnar P G | 29,175 | 489 |
| Monahan P M | 22,562 | 1,445 |
| Moncrieff B R | 33,147 | 299 |
| Moncrieff G | 20,290 | 192 |
| Money L M | 31,889 | 184 |
| Mongiardo M F | 494 | |
| Mongovius M | 5,415 | |
| Mongrain S L | 34,040 | |
| Monje-Alvarez L E | 21,095 | 1,570 |
| Monk D | 14,330 | 135 |
| Monk K A | 22,197 | |
| Monk L L R | 30,250 | |
| Monn B F | 5,098 | |
| Mont A | 28,838 | 1,859 |
| Montagliani E L | 11,590 | |
| Montie I G | 8,382 | 154 |
| Monuik H J | 14,477 | |
| Moon J | 29,887 | 779 |
| Moore A L | 36,417 | 6,253 |
| Moore C | 5,352 | |
| Moore F | 27,820 | 187 |
| Moore G E | 22,186 | |
| Moore J | 245 | |
| Moore R J | 21,849 | 66 |
| Moore S G | 9,523 | |
| Moore S J | 19,253 | 121 |
| Moore S M | 6,513 | 38 |
| Moores D | 18,206 | |
| Moran J C | 7,147 | |
| Moran M | 2,274 | 110 |
| Moreno R | 7,226 | 248 |
| Morgan A D | 15,712 | |
| Morgan B C | 28,692 | 1,893 |
| Morgan C L | 21,460 | 168 |
| Morgan E | 49 | |
| Morgan E | 17,915 | |
| Morgan J | 37,991 | 298 |
| Morgan M M | 23,704 | |
| Morgan R A | 22,359 | |
| Morgan R C | 18,595 | |
| Morgan R N | 35,546 | |
| Morgan S A | 23,682 | 243 |
| Mori M H | 19,852 | |
| Morice A | 19,128 | |
| Morin M | 18,529 | |
| Morison E | 517 | |
| Morner D | 1,649 | |
| Morrell H P | 3,714 | |
| Morris G | 19,044 | |
| Morris R | 23,693 | |
| Morris S D | 19,856 | |
| Morrison C | 20,303 | 686 |
| Morrison C | 3,254 | |
| Morrison D | 11,811 | 347 |
| Morrison J | 5,517 | 299 |
| Morrison J | 9,469 | |
| Morrison K | 216 | |
| Morrison L W | 31,014 | 836 |
| Morrison M E | 14,043 | 542 |
| Morrison P | 23,704 | 1,913 |
| Morrison R C D | 8,026 | 3,157 |
| Morrison V K | 10,299 | |
| Morrissey P | 23,704 | |
| Morrissy E | 28,245 | 1,063 |
| Morrow J G | 22,474 | |
| Mortensen D J | 20,305 | |
| Mortensen P G | 68 | |
| Mortimer M P | 30,274 | |
| Morton M | 11,244 | 351 |
| Morven J M | 22,571 | |
| Morwood S E | 13,065 | |
| Moses M | 23,178 | 16 |
| Mosher H G | 21,574 | 911 |
| Moss R | 21,756 | |
| Mosses M R D | 19,146 | |
| Mossop N M | 13,567 | |
| Motley M | 25,532 | 1,334 |
| Motschilnig A K | 333 | |
| Mouat D | 27,264 | 620 |
| Mouldey J M | 24,494 | 740 |
| Mounce I | 11,516 | 167 |
| Mouncey M A D | 22,330 | 3,221 |

| | Salary $ | Travel $ |
|---|---|---|
| Mouner D M | 22,477 | |
| Mounsey J | 19,098 | |
| Mountain A | 3,499 | |
| Mountenay S | 27,425 | |
| Mowat D A | 9,856 | |
| Mowrey B L | 24,794 | 700 |
| Moxey S | 14,386 | 1,251 |
| Mudge M H | 23,704 | 222 |
| Muench M | 18,871 | 239 |
| Muenzler K | 17,974 | |
| Mufford M A | 23,704 | 121 |
| Muir A T | 21,402 | |
| Muir J M | 3,501 | |
| Muir-Pattison S | 16,071 | 215 |
| Muirhead C L M | 17,313 | |
| Muirhead K L | 3,280 | 488 |
| Mulder F W | 23,722 | |
| Mulder S W | 17,951 | |
| Mulholland S M | 10,544 | 553 |
| Mullally M | 28,692 | 313 |
| Mullen D E | 21,027 | |
| Mullen M H | 9,691 | |
| Mullen P | 13,524 | |
| Muller G | 27,983 | 111 |
| Mulligan V | 19,639 | 302 |
| Mullin B W | 28,692 | 393 |
| Mullins E | 5,091 | |
| Mullins E J | 10,619 | 8 |
| Munnings P | 10,052 | 166 |
| Munro B | 28,596 | 639 |
| Munro C J | 20,860 | |
| Munro J A | 84 | |
| Munro L A | 8,782 | |
| Munro S | 16,180 | 404 |
| Munroe C E | 18,059 | |
| Munroe N | 7,932 | 422 |
| Munsie B | 2,103 | |
| Munsie B H | 827 | |
| Murchison J L | 17,447 | |
| Murdoch A E | 13,073 | 544 |
| Murdoch J C | 22,097 | 77 |
| Murdoch M E | 5,279 | 15 |
| Murdock G | 6,477 | |
| Murphy B A | 19,085 | |
| Murphy B M | 21,063 | 307 |
| Murphy C M | 6,691 | |
| Murphy J | 9,123 | |
| Murphy M E | 30,083 | |
| Murphy S | 6,606 | |
| Murphy S | 36 | |
| Murphy S P | 398 | |
| Murray B K | 20,932 | 212 |
| Murray C L A | 19,319 | 2,805 |
| Murray E E | 41,948 | 7,327 |
| Murray J C | 25,787 | 4,340 |
| Murray L | 19,295 | |
| Murray L | 22,459 | |
| Murray R | 264 | |
| Murray S E | 22,036 | 442 |
| Murray S P | 49,873 | 2,463 |
| Murray V | 16,470 | |
| Musgrove J | 13,288 | |
| Musseau Y M | 20,759 | |
| Mussellam J D | 20,660 | 804 |
| Mussellam K B | 20,932 | |
| Mustard M | 27,152 | 2,165 |
| Mydske K | 23,715 | |
| Myers A W K | 30,212 | 5,554 |
| Myers J L | 20,941 | |
| Myers K | 1,241 | 16 |
| Myers L E | 4,756 | 250 |
| Myran K P | 11,387 | |
| Naas S C | 30,507 | 160 |
| Naaykens H | 28,859 | 2,175 |
| Nadeau M A | 938 | |
| Nadeau P | 17,323 | |
| Nadler M A | 7,483 | |
| Nadon M J | 7,578 | |
| Nagy S E | 18,609 | |
| Nair P | 20,746 | |
| Nakatsuka G M | 28,692 | 1,867 |
| Narayan F B | 30,224 | |
| Narum B | 19,889 | |
| Narvey S | 27,606 | |
| Nash M | 36,520 | 259 |
| Nash P | 14,580 | 304 |
| Nash R F | 21,267 | 1,498 |
| Nason D | 15,290 | |
| Naspleda L F | 31,825 | |
| Nastili L N | 32,222 | |
| Nastili P | 30,142 | |
| Nasvadi R G | 3,675 | 109 |
| Nathan G | 680 | |
| Navratil E L | 12,847 | |
| Navratil J H | 20,520 | 30 |
| Negrin M | 17,382 | |
| Neigel C | 22,597 | |

| | Salary $ | Travel $ |
|---|---|---|
| Neigel G | 7,878 | |
| Neil R | 24,884 | 105 |
| Neil S | 4,838 | |
| Neill C | 15,829 | |
| Neill D F | 23,704 | 14 |
| Neithercut P J | 31,387 | |
| Nelson D F | 23,704 | 314 |
| Nelson J | 1,896 | |
| Nelson J E | 278 | |
| Nelson K J | 10,603 | |
| Nelson L E | 13,204 | 107 |
| Nelson S | 4,318 | |
| Nembhard M G | 20,932 | 56 |
| Nemeth Z | 480 | |
| Nerman J | 28,692 | 376 |
| Ness I B | 20,466 | |
| Netley A P | 23,704 | 284 |
| Neudorf J | 23,704 | |
| Neumann L M | 22,283 | |
| Neutce H J | 23,704 | 261 |
| Nevett D S | 27,530 | |
| Nevett R L | 22,227 | 79 |
| Newall D K | 22,765 | 1,096 |
| Newberry J C M | 33,787 | 1,701 |
| Newman D | 70 | |
| Newman K E | 9,894 | |
| Newport K W D | 5,970 | |
| Newstrom E | 2,293 | |
| Newton D G | 22,929 | |
| Newton K J | 27,336 | |
| Nezil B C | 26,096 | 1,405 |
| Nezil M | 18,680 | |
| Ngai S | 4,254 | |
| Nguyen B N | 33,523 | 604 |
| Nguyen S N | 18,543 | |
| Nice D E | 31,793 | |
| Nicholas L | 26,834 | 616 |
| Nicholls H M | 12,130 | 1,887 |
| Nichols C R | 14,761 | 27 |
| Nichols I A | 18,659 | |
| Nichols L | 25,934 | |
| Nicholson G | 289 | |
| Nicholson M | 17,092 | |
| Nicholson M D | 29,173 | 967 |
| Nicholson S | 262 | |
| Nickel E P | 21,881 | |
| Nickel S | 29,121 | 3,262 |
| Nickel W B | 41,185 | 11,979 |
| Nickoli J A | 22,782 | 3,819 |
| Nicolaides P | 19,183 | 88 |
| Nidosky D | 13,745 | 32 |
| Nidosky F J | 21,634 | |
| Nielson G L | 18,595 | 7 |
| Nielson I | 21,362 | 5,501 |
| Niemela C | 18,041 | |
| Niemela S | 19,128 | 294 |
| Nikl K M | 795 | |
| Nilsen D L | 40,152 | 5,602 |
| Nipp R | 30,463 | 96 |
| Nisbet J L | 7,323 | 344 |
| Nixon B L | 25,395 | 4,265 |
| Nixon G | 19,920 | 119 |
| Nixon V | 19,128 | |
| Noble D | 8,815 | |
| Noble G D | 33,138 | 898 |
| Noble L H | 18,506 | 93 |
| Noel I | 26,200 | 1,366 |
| Noftle J | 22,009 | 356 |
| Noga B | 7,416 | |
| Nogueira W J | 17,661 | |
| Noort M | 27 | |
| Norgaard E I | 17,382 | |
| Norman C | 1,074 | |
| Norman C J | 10,447 | |
| Norman J H | 9,623 | |
| Norman M | 18,304 | |
| Norris E L | 24,558 | |
| Norris S L | 24,078 | 1,077 |
| Northcott J | 8,992 | 136 |
| Northrop D L | 7,201 | |
| Northup E L | 70,183 | 5,169 |
| Norton B W | 25,532 | 641 |
| Nott A | 5,970 | |
| Nott W | 10,111 | |
| Novack S | 18,224 | 49 |
| Novak S | 23,690 | 240 |
| Nowotniak E F | 36,363 | 186 |
| Nugent A | 18,089 | 5,512 |
| Nunn J | 9,305 | |
| Nunn J B | 20,553 | |
| Nunoda T | 32,249 | 1,899 |
| Nutbrown J V | 26,283 | 2,051 |
| Nutley J K | 28,692 | 14 |
| Nuttall S | 19,045 | |
| Nuyens J C A | 33,770 | 5,687 |
| Nye G B | 21,334 | 676 |
| Nygaard S L | 13,666 | |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Nyholm E I | 4,737 | |
| Nystoruk C | 11,221 | |
| O Gorman T | 14,136 | |
| O'Brien C L | 18,649 | |
| O'Brien D A | 22,169 | |
| O'Brien D L | 1,465 | |
| O'Brien I M | 22,415 | |
| O'Brien J | 19,547 | |
| O'Brien K M | 13,895 | |
| O'Brien L | 22,923 | |
| O'Brien O | 22,268 | |
| O'Connell C L | 9,205 | |
| O'Connell R | 24,198 | 223 |
| O'Connor A E | 13,926 | |
| O'Connor I | 34,240 | |
| O'Connor J | 23,704 | |
| O'Connor J L | 30,773 | |
| O'Connor R | 11,842 | |
| O'Gorman C V | 143 | |
| O'Hara J L | 17,673 | |
| O'Kane D | 13 | |
| O'Malley K | 10,789 | |
| O'Neill A | 19,739 | |
| O'Neill J M | 793 | |
| O'Neill M E | 30,066 | 8,584 |
| O'Toole P | 18,842 | 23 |
| Oakley C | 22,611 | 818 |
| Oaten B | 30,981 | 188 |
| Oates W | 30,066 | |
| Oba-Underwood M | 17,871 | |
| Oberheide R A | 28,949 | |
| Oborne B M | 16,969 | |
| Oborne B P | 19,875 | 8,086 |
| Ochsendorf R | 21,794 | 1,668 |
| Offer M S | 28,692 | 136 |
| Offerhaus R M | 33,807 | 3,157 |
| Ogmundson O J | 3,173 | 51 |
| Ohligschlager J | 9,887 | |
| Ohlmann L J | 49,803 | 23,837 |
| Oikawa L | 8,334 | |
| Ojavee S | 7,416 | |
| Okada S | 22,598 | |
| Okeeffe S M | 28,742 | 2,034 |
| Oldale R E | 23,425 | 65 |
| Olender V V | 28,692 | 1,087 |
| Olesen C L | 26,288 | 222 |
| Olic D | 21,474 | |
| Oliver C L | 99 | |
| Oliver S | 1,248 | |
| Oliver T I | 22,382 | 5,435 |
| Olsen C L | 17,194 | |
| Olsen D H | 20,283 | |
| Olsen L E | 17,332 | |
| Olsen M I | 20,365 | |
| Olson C | 18,801 | |
| Olson D L | 19,978 | |
| Olson M | 12,786 | |
| Olson S D L | 2,143 | |
| Olteanu P L | 14,425 | |
| Olthoff M | 22,370 | |
| Omasta J M | 13,194 | |
| Ong E A L | 28,692 | |
| Orenchuk S | 845 | |
| Ormandy D | 1,040 | |
| Orr E D | 26,804 | 817 |
| Orser J | 3,284 | |
| Osborne A | 19,400 | |
| Osborne P | 23,039 | |
| Osborne S W | 16,041 | |
| Osen S E | 22,336 | 141 |
| Oser P M | 19,932 | 72 |
| Osoko D | 5,334 | |
| Ostash A J | 27,174 | 427 |
| Oster E M | 22,324 | |
| Ostler M | 23,704 | 270 |
| Ostojic M | 20,932 | |
| Oswald M L | 19,915 | |
| Ott G F | 13,232 | 221 |
| Otting S M | 527 | |
| Ouellet A G | 1,212 | 66 |
| Ouellet D | 27,253 | |
| Ouellet D J | 25,532 | 1,045 |
| Ouellette S B | 13,186 | 3,061 |
| Ovestrud E J | 2,425 | |
| Ovitsland K | 19,922 | |
| Owen C G | 25,532 | 174 |
| Owens C A | 30,302 | 465 |
| Owens E A | 25,204 | 447 |
| Owens L | 8,403 | |
| Oxley K W | 14,179 | |
| Onoe K R | 19,600 | |
| Paavilainen R | 17,166 | |
| Pace J | 25,532 | 191 |
| Pacholuk E | 1,186 | |
| Pachon T J | 20,029 | |
| Packer E | 22,714 | 46 |
| Packer M | 28,692 | 897 |
| Paderanga-Abao I | 45,941 | 75 |
| Padmore D | 28,733 | 666 |
| Padmore D V | 337 | |
| Page A | 8,468 | 75 |
| Page G | 22,140 | 739 |
| Paget H J | 21,201 | |
| Paige C | 4,056 | |
| Paine W T | 23,497 | 1,042 |
| Painton C L | 5,717 | |
| Paisley M L | 28,692 | 1,042 |
| Pakkala P | 17,243 | |
| Paley E E | 30,457 | |
| Pallot M E | 23,704 | 13 |
| Palm C R D | 21,688 | 740 |
| Palmer B A | 22,748 | |
| Paloposki J M | 19,371 | |
| Panar M | 23,622 | |
| Panju F A K | 16,537 | |
| Pankrath M L | 21,491 | 102 |
| Pape I | 18,715 | 2,703 |
| Papou C D | 4,432 | |
| Paradis G A | 25,532 | 628 |
| Pardee F M | 9,543 | |
| Parekh G | 18,618 | |
| Parent B M | 23,724 | |
| Parent D A | 6,840 | |
| Parent I | 14,112 | |
| Parenteau K E | 10,422 | |
| Parenteau M E | 22,003 | |
| Parenteau S R | 26,035 | 2,262 |
| Pargee G E | 28,692 | 169 |
| Paris L | 196 | |
| Park E | 21,425 | 238 |
| Park M | 13,565 | 334 |
| Park S M | 19,128 | |
| Parker E G | 21,908 | |
| Parker G | 30,147 | 1,157 |
| Parker G M | 20,932 | |
| Parker H D | 10,703 | 957 |
| Parker J L | 7,238 | 937 |
| Parker L | 6,207 | |
| Parker M | 14,670 | |
| Parker M | 18,885 | |
| Parker P L F | 31,392 | |
| Parker S | 6,488 | |
| Parker S L | 20,911 | |
| Parkerson E P | 29,141 | |
| Parkerson M J | 32,173 | |
| Parkhurst R D | 22,012 | 70 |
| Parkinson B | 1,031 | |
| Parkinson N | 19,800 | 312 |
| Parkinson P J | 21,344 | |
| Parkinson W L | 33,841 | 14,056 |
| Parks C A B | 9,651 | |
| Parson G C | 7,816 | 134 |
| Parsons M | 15,154 | 36 |
| Parsons P A | 27,107 | 182 |
| Partington L | 677 | |
| Paruk D | 23,704 | 1,124 |
| Pasacreta V | 17,737 | |
| Pascual E L | 427 | |
| Pascual V O | 17,308 | |
| Pasemko C A P | 19,597 | 156 |
| Pastrana E | 8,223 | |
| Pastrano H | 17,804 | |
| Patchell D V | 7,009 | |
| Paterson B | 31,066 | 1,664 |
| Paterson S F | 23,722 | 40 |
| Paterson V W | 27,989 | 312 |
| Patry S E H | 2,490 | 50 |
| Patstone R | 15,681 | 352 |
| Patterson C P | 18,905 | |
| Pattison S H | 10,370 | 33 |
| Patton D M | 28,365 | 3,057 |
| Pattyson T | 3,521 | |
| Patzer L H | 32,369 | |
| Patzer P | 20,932 | 284 |
| Paulson J N | 6,135 | |
| Pavan G L | 19,237 | |
| Pavan G N | 21,531 | |
| Pavan V J | 4,925 | |
| Pavitt D L | 6,986 | |
| Payne L A | 17,342 | 239 |
| Payne M R | 10,934 | 376 |
| Payne V F | 21,535 | |
| Payne W | 27,061 | 1,074 |
| Paynter J A | 28,800 | 3,808 |
| Paynter J P | 23,371 | |
| Peake K | 35,046 | 691 |
| Pealey N | 21,428 | |
| Pearce A L | 28,909 | 947 |
| Pearce B J I | 15,966 | |
| Pearce P | 212 | |
| Pears D E | 20,932 | 368 |
| Pearson L C | 20,141 | |
| Peatt L D | 19,128 | |
| Peck P | 163 | |
| Pedersen L | 12,781 | |
| Pedersen M | 21,823 | |
| Pedersen S M | 19,186 | |
| Peel B F | 16,560 | 250 |
| Peerenboom S I | 19,251 | |
| Peever L | 18,595 | 7 |
| Pelech J | 28,085 | 93 |
| Pelfrey W R | 24,481 | 1,928 |
| Peligal M | 28,947 | 4,131 |
| Pelland M P | 9,801 | |
| Pellerin W R | 26,257 | 74 |
| Pelletier L M | 20,932 | 156 |
| Pelling R | 1,406 | |
| Pendakur S | 22,152 | |
| Pendleton E | 25,071 | 2,502 |
| Penner L A | 3,931 | |
| Pennie E E | 19,128 | |
| Pennington B | 20,724 | |
| Pennington S | 18,663 | |
| Pennington T L | 8,397 | |
| Penrose J | 3,506 | |
| Penstock D C | 922 | |
| Peppin R W | 23,704 | 53 |
| Pereira C C H | 33,422 | |
| Pereira T | 18,595 | |
| Perret N F | 3,336 | |
| Perri N J | 19,869 | |
| Perrin K J | 25,382 | |
| Perry B H. | 25,653 | 1,459 |
| Perry D L | 11,553 | |
| Perry E | 24,415 | |
| Perry S G | 11,449 | |
| Persicke S B | 19,231 | |
| Persoon M A | 593 | |
| Peskett J G | 19,158 | |
| Peter J F | 20,932 | 37 |
| Peters C A | 29,916 | |
| Peters J C | 28,692 | |
| Peters M | 3,835 | 36 |
| Peters W J | 22,101 | 1,817 |
| Petersen C | 8,384 | |
| Petersen O J L | 36,595 | 1,447 |
| Petersen S S | 17,848 | |
| Peterson C A | 1,059 | |
| Peterson L F | 11,847 | |
| Peterson R M | 21,166 | |
| Pfeifer A D | 34,075 | |
| Pfliger D A | 28,768 | 4,225 |
| Phelps K | 23,704 | 114 |
| Philbrook D L | 20,740 | |
| Philion G A | 2,156 | |
| Philip M S | 18,584 | |
| Philip S R | 8,524 | 420 |
| Phillips C A | 19,902 | |
| Phillips D | 20,504 | 981 |
| Phillips D | 812 | |
| Phillips J | 19,188 | 171 |
| Phillips L | 19,787 | 387 |
| Phillips L A | 4,374 | |
| Phillips M | 23,704 | 568 |
| Phillips N | 29,885 | 2,019 |
| Phillips R L | | 175 |
| Philp N E | 26,000 | 1,657 |
| Philpott C L | 6,549 | |
| Phipps J M | 7,723 | 97 |
| Phipps P J | 18,020 | |
| Phripp S L | 13,557 | |
| Picard B | 503 | 14 |
| Piche M | 273 | |
| Piche R | 28,622 | 1,004 |
| Pickering J R | 40,760 | 205 |
| Pickering M R | 34,870 | 8,235 |
| Pictin P L | 24,436 | 268 |
| Picton L J | 7,575 | |
| Pidherny J I | 4,634 | |
| Piechotta J D | 18,991 | 423 |
| Pierce D A | 28,245 | 276 |
| Pike G E | 25,028 | 1,153 |
| Pilarski G | 3,701 | |
| Pilette P-G | 4,824 | |
| Pilkington G | 25,095 | |
| Pillar S E | 8,838 | |
| Piller A E | 9,531 | |
| Pillott D A | 10,792 | 408 |
| Pilon A | 18,595 | 41 |
| Pinnington P | 8,569 | |
| Piovesan N | 16,403 | 259 |
| Piper O M | 370 | |
| Piper S H | 25,507 | 2,172 |
| Pirie E A | 18,703 | |
| Pirie G M | 18,746 | 54 |
| Pirito M C | 19,763 | 356 |
| Pirotis A | 17,873 | |
| Pishalski F | 26,283 | 475 |
| Pitcairn J | 23,819 | |
| Pitcairn W | 1,835 | |
| Pitlar K | 24,220 | 1,328 |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Pitre J | 1,828 | |
| Plant J E | 28,723 | 262 |
| Plater M H | 11,436 | |
| Plato D E | 27,116 | 972 |
| Player M A | 3,673 | |
| Pledge T S | 26,487 | 564 |
| Plunkett I | 19,008 | |
| Plunkett J S | 19,610 | 533 |
| Pluschke C | 7,197 | |
| Pochay J M | 13,171 | |
| Pocuca R J | 7,497 | 457 |
| Podesta C L | 1,038 | |
| Podovinikoff S | 23,012 | |
| Poelzer G R | 4,203 | |
| Poelzer I L | 15,328 | |
| Poelzer L | 14,725 | |
| Poirier E | 18,832 | 27 |
| Poirier L J | 19,244 | |
| Poirier S E | 18,595 | |
| Poitras D P | 20,604 | |
| Polak S | 20,010 | |
| Polegi D K | 14,869 | |
| Polegi J | 1,298 | |
| Polet K | 18,880 | |
| Poley R G | 2,763 | 85 |
| Poley W | 2,507 | |
| Pollack M G | 639 | |
| Pollard J T | 55,287 | 9,690 |
| Pollard J V | 14,517 | 186 |
| Pollard R F | 33,147 | 61 |
| Pollock N | 4,653 | |
| Pollock R M | 19,088 | |
| Polstein R J | 33,531 | 308 |
| Pommier B L | 18,595 | 299 |
| Pond L A | 33,300 | 2,977 |
| Pongracz E | 23,704 | 562 |
| Poole T L | 11,369 | 49 |
| Poon L K | 4,631 | |
| Pope L B | 1,976 | |
| Popoff E | 9,076 | 121 |
| Popoff P | 18,700 | 25 |
| Popp B A | 16,169 | |
| Popp B C | 10,505 | 11 |
| Porter C M | 18,514 | |
| Porter T | 32,898 | 3,942 |
| Poscente D L | 18,592 | |
| Postle A J | 15,106 | 154 |
| Postoyalko N S | 23,704 | |
| Potesta R T P | 10,495 | |
| Poulos S J | 57,895 | 718 |
| Power J | 22,891 | 428 |
| Pozza E B | 23,647 | 7 |
| Prasad D | 19,128 | |
| Prasad U | 8,655 | |
| Pratt L A S | 22,846 | 67 |
| Preece E M | 19,128 | |
| Prescott J F | 10,605 | 30 |
| Preston F | 22,416 | 2,389 |
| Preston G A | 16,913 | 71 |
| Preston H | 20,241 | 13 |
| Preston J | 35,095 | 4,052 |
| Preston S | 18,692 | |
| Price C L | 22,834 | |
| Price E M | 23,704 | 55 |
| Price G O | 31,500 | |
| Price H L | 18,106 | 77 |
| Price J | 24,317 | |
| Price J | 8,690 | 356 |
| Price L | 28,321 | 460 |
| Price L L | 17,150 | |
| Price P D | 23,184 | 648 |
| Price R S | 19,128 | |
| Price V J | 19,171 | 714 |
| Prieger K V | 12,394 | |
| Prince A M | 25,532 | 253 |
| Prince H | 18,054 | 648 |
| Pringle N A | 23,704 | |
| Prior W J M | 19,201 | |
| Pritchard C B | 9,129 | 223 |
| Prive V R | 4,643 | |
| Procevist L E | 22,593 | 107 |
| Prociuk J M | 28,485 | 814 |
| Proctor D A | 15,071 | |
| Prokop W | 2,637 | |
| Prokopiuk P A | 16,396 | |
| Propas S L | 14,471 | |
| Prosser M | 7,779 | 1,347 |
| Provencher H | 3,105 | 190 |
| Proznick N | 36,434 | 1,097 |
| Pryce S | 1,132 | |
| Prysiazniuk B | 18,659 | 67 |
| Prysiazniuk T | 51,369 | 10,880 |
| Pshyk E V | 17,159 | |
| Pugh M | 13,522 | |
| Pulfer S | 3,610 | |
| Pullan J | 18,595 | |
| Pulles J B | 18,925 | |
| Pulver L | 19,705 | 872 |
| Purchase V M | 23,324 | |
| Purjue S | 10,991 | |
| Pye A I | 18,661 | |
| Pyke L K C | 13,648 | 481 |
| Pyle M L | 23,454 | 256 |
| Pyper T J | 54,306 | 911 |
| Quail M E | 28,828 | 469 |
| Quan K F | 1,377 | 504 |
| Quashie G | 22,546 | |
| Quay M K | 24,213 | 245 |
| Quibell B G | 8,882 | |
| Quibell J F | 6,942 | |
| Quibell R A | 30,420 | 949 |
| Quibell R C | 10,461 | |
| Quigley P J | 23,704 | 133 |
| Quilty B M | 2,315 | |
| Quilty M K | 6,001 | |
| Quilty S M | 4,701 | |
| Quinn K | 20,091 | |
| Quinn M D | 1,346 | |
| Quinn M J | 13,638 | |
| Rabichuk A M | 20,932 | |
| Rabinovitch J | 1,513 | |
| Race L | 14,273 | |
| Racette A R | 20,481 | |
| Rachey L H | 2,663 | |
| Rachwalski M | 9,297 | |
| Radford B J | 17,425 | 415 |
| Radford M | 18,595 | |
| Radmacher D | 11,322 | 415 |
| Rados J A M | 10,327 | |
| Radovich T F | 20,932 | 391 |
| Raftery M A | 18,595 | |
| Rafuse C | 1,344 | |
| Rahn L | 12,192 | |
| Rai A | 18,661 | 263 |
| Rai F M | 36,363 | 454 |
| Rai S | 83 | |
| Rail R | 23,137 | 1,317 |
| Railton W L | 17,913 | |
| Raine D | 30,986 | |
| Raines D A | 6,037 | |
| Rajan A M K | 31,337 | |
| Rajan C B | 30,646 | |
| Rajigadu P R | 22,301 | |
| Ralph J M | 21,635 | |
| Ramroop B H | 32,207 | 148 |
| Ramroop C M | 29,807 | |
| Ramsaran L | 17,849 | |
| Ramsay G P | 36,357 | 1,895 |
| Ramsay M P | 21,338 | |
| Ramsden B | 28,505 | 2,416 |
| Ramunno E | 390 | |
| Rand C | 946 | |
| Rand D | 20,812 | |
| Rand P | 19,959 | |
| Rand W | 19,952 | |
| Randall C A | 22,071 | |
| Randhawa R | 18,771 | |
| Rangi R S | 20,088 | |
| Rankin D L | 3,861 | 1,437 |
| Rankin R M | 34,539 | |
| Raphael K R | 7,903 | |
| Rash K | 28,245 | 1,465 |
| Raskin R | 2,605 | |
| Rasmussen A W | 25,532 | |
| Rasmussen D E | 20,279 | |
| Rasmussen L M | 4,990 | |
| Rasmussen R G | 25,532 | 540 |
| Rassenti P | 28,851 | 497 |
| Ratcliffe J V | 39,563 | 6,350 |
| Ratcliffe N | 4,151 | |
| Ratcliffe W L | 7,808 | 97 |
| Rathbun J B | 25,629 | 1,208 |
| Ratner G L | 8,470 | |
| Rattray M | 1,185 | |
| Rauhala S L | 166 | |
| Ravenstein H J | 19,463 | 37 |
| Rawson J | 12,032 | |
| Ray P C | 23,704 | |
| Rea M M A | 23,067 | 603 |
| Read W | 26,426 | 1,563 |
| Reaney J C | 23,704 | |
| Reason L G | 20,068 | |
| Recchi D | 21,487 | 3,900 |
| Reddy P M | 3,176 | |
| Redfern K | 18,583 | |
| Reeb V M | 20,437 | |
| Reece D M | 23,704 | 789 |
| Reed D T | 12,141 | 321 |
| Reed G A | 51,527 | 7,095 |
| Reed G G | 25,118 | 2,624 |
| Reedman C | 18,973 | 2,717 |
| Reekie W R | 18,836 | |
| Reemeyer M K | 429 | |
| Rees R E | 23,704 | |
| Rees S | 12,471 | 2,990 |
| Reese J | 23,704 | 32 |
| Regan W | 5,667 | |
| Regier K | 16,058 | 276 |
| Regler P | 1,452 | 40 |
| Rehal S | 26,412 | 1,085 |
| Rehm L | 1,309 | |
| Reichennek A | 18,194 | |
| Reid A H | 7,675 | |
| Reid B K | 25,197 | 1,170 |
| Reid C | 27,032 | |
| Reid J | 8,836 | 374 |
| Reid L M | 6,891 | |
| Reid P | 30,436 | |
| Reid P A | 28,692 | 1,748 |
| Reid R E | 116 | |
| Reid R J | 256 | |
| Reid S A | 1,445 | |
| Reid S M | 30,088 | 1,396 |
| Reihl B D | 673 | |
| Reimer D A | 23,704 | 19 |
| Reimer L L | 28,692 | 1,623 |
| Reinderhoff S R | | 5 |
| Reinhart A M | 31,627 | |
| Reinhold C | 36,363 | 865 |
| Reitmeier C | 4,365 | |
| Remillard C A | 18,459 | 343 |
| Rempel H | 42,034 | |
| Rempel M | 11,907 | |
| Rempel M D | 9,382 | |
| Rempel S M | 19,970 | |
| Renaud A A | 18,140 | |
| Rendall L | 24,495 | 389 |
| Rendina C | 2,146 | |
| Rendina L | 20,844 | 195 |
| Renner C J | 9,539 | |
| Renner N K | 18,822 | |
| Rennie E | 17,878 | |
| Renton S L | 9,297 | |
| Rentz S | 16,590 | |
| Renyk F I | 132 | |
| Resvick B A | 20,024 | 311 |
| Reti P | 18,595 | |
| Rettich D M | 21,534 | |
| Revak S T | 28,836 | |
| Revel D | 18,790 | |
| Rewuski E | 22,479 | |
| Reynders A J | 19,291 | |
| Reyno L | 1,571 | |
| Reynolds H | 19,369 | |
| Reynolds J L | 19 | |
| Reynolds M | 8,190 | |
| Reynolds R J | 9,382 | |
| Reynolds S | 25,008 | |
| Rezansoff D L | 15,132 | |
| Reznechenko C | 20,726 | 2,300 |
| Rhode L S | 16,610 | 4,053 |
| Rhode O W | 14,335 | |
| Rhodes J D | 10,320 | |
| Riach C L | 19,045 | |
| Rice J A | 17,286 | |
| Rice J M | 34,191 | 11,545 |
| Rice R | 24,051 | 1,120 |
| Rich J T | 19,128 | |
| Richard C L | 16,980 | |
| Richards C J | 20,932 | |
| Richards D A | 19,128 | |
| Richards V L | 23,361 | |
| Richardson D J | 24,953 | 617 |
| Richardson D S | 7,080 | |
| Richardson J J | 22,896 | 85 |
| Richardson L A | 5,600 | 60 |
| Richet S E | 20,024 | 68 |
| Richmond P M | 6,303 | |
| Richter M C | 28,733 | 289 |
| Riddle J | 18,595 | |
| Rider K | 5,488 | |
| Ridley S I | 22,781 | |
| Ridout L | 8,538 | |
| Rieger A I | 28,692 | 1,557 |
| Riekki L M | 18,578 | |
| Rigby D V | 19,220 | 191 |
| Riggan R | 29,000 | 1,864 |
| Riggs M | 29,351 | 281 |
| Riley F | 19,221 | 328 |
| Riley R | 11,142 | |
| Riley T | 28,726 | 17,088 |
| Ringham M | 5,208 | |
| Rintoul R A | 18,167 | 74 |
| Ripley J L | 5,645 | |
| Ritchie B P | 1,309 | |
| Ritchie D | 6,096 | |
| Ritsco M | 11,367 | 411 |
| Rivest P | 12,462 | |
| Rivett-Carnac M F | 23,934 | |
| Roach C | 5,690 | |
| Roback M L | 25,532 | |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Robb A A S | 28,082 | 2,590 |
| Robb C | 18,595 | |
| Robbie D | 26,435 | |
| Robbins B E | 19,706 | |
| Roberge F | 6,509 | |
| Roberge M E | 20,445 | |
| Robert M S | 14,635 | |
| Roberts A J | 19,575 | |
| Roberts B J | 13,846 | |
| Roberts C E | 19,344 | |
| Roberts D | 16,138 | |
| Roberts D J | 18,596 | 3,760 |
| Roberts D L | 12,666 | |
| Roberts E M | 23,850 | |
| Roberts G C | 22,693 | |
| Roberts M | 28,723 | 2,164 |
| Roberts M | 23,704 | 127 |
| Roberts N M | 40,716 | |
| Roberts P | 1,897 | |
| Roberts S D | 12,403 | 345 |
| Roberts S L | 28,692 | 1,105 |
| Robertsen C M | 26,229 | 606 |
| Robertson C | 18,687 | 1,684 |
| Robertson D | 13,423 | |
| Robertson D | 933 | |
| Robertson D B | 8,492 | 4,687 |
| Robertson I | 6,168 | |
| Robertson J | 242 | |
| Robertson J T | 25,532 | 5,577 |
| Robertson K A | 21,189 | |
| Robertson M N | 18,133 | |
| Robertson P D | 28,648 | 3,129 |
| Robertson T | 17,305 | |
| Robertson W B D | 27,739 | |
| Robertson W W | 28,099 | 150 |
| Robinsmith C J F | 15,972 | |
| Robinson B A | 18,729 | |
| Robinson B T H | 36,499 | 810 |
| Robinson C | 16,827 | |
| Robinson C | 14,841 | |
| Robinson D C | 20,993 | |
| Robinson E | 5,055 | |
| Robinson E M | 35,113 | 1,540 |
| Robinson E M | 28,692 | 100 |
| Robinson G | 20,512 | 1,556 |
| Robinson J | 23,610 | 777 |
| Robinson J A | 25,849 | 3,418 |
| Robinson J M | 14,370 | |
| Robinson K | 1,442 | |
| Robinson N | 15,354 | 7 |
| Robinson P | 3,433 | 219 |
| Robinson S V | 21,080 | |
| Robinson T J | 20,562 | |
| Robison M A | 16,741 | |
| Robson W J | 22,129 | |
| Roche E | 652 | |
| Roche J | 11,530 | 141 |
| Rocheleau C P | 15,293 | |
| Rock C E | 4,529 | |
| Rock D B | 19,300 | |
| Rockett F R | 7,886 | 326 |
| Rockliffe M E | 18,437 | |
| Rockwell I L | 33,147 | 2,237 |
| Roddick J L | 21,475 | |
| Rode L B | 23,660 | |
| Rodger C A | 30,812 | 5,590 |
| Rodgers B M | 8,971 | |
| Rodgers D A | 19,514 | |
| Rodgers L | 14,243 | 242 |
| Rodgers M A | 3,853 | |
| Rodgers P | 19,098 | 296 |
| Roe P L | 5,085 | |
| Roe R | 15,056 | 863 |
| Roed D E | 20,796 | |
| Roemer D R | 25,532 | 1,204 |
| Roest J B | 28,664 | 479 |
| Rogers C | 31,249 | 6,117 |
| Rogers K | 341 | |
| Rohde R L | 23,704 | |
| Rohrback W L | 16,210 | |
| Roland D M | 13,261 | |
| Roller D C | 16,655 | 49 |
| Rolston K | 546 | |
| Romanchuk I M | 23,704 | 356 |
| Romanow C | 140 | |
| Roodal I | 25,532 | 613 |
| Roode J A W | 21,753 | |
| Rooke G T | 20,932 | 132 |
| Roos H J M | 19,023 | |
| Rosberg M B S | 13,441 | |
| Roscoe A M | 29,316 | |
| Rose A A | 27,672 | 63 |
| Rose L G | 2,403 | |
| Rose S A | 20,315 | |
| Rose S J | 28,692 | 1,183 |
| Rose V | 7,323 | 191 |
| Rosettis M J | 28,884 | 2,066 |
| Rositch R M | 16,892 | 946 |
| Ross D | 21,873 | |
| Ross G | 25,532 | 2,389 |
| Ross G | 15,501 | |
| Ross G B | 33,327 | 2,287 |
| Ross I D | 8,826 | |
| Ross J C | 27,288 | |
| Ross K A | 19,259 | |
| Ross M J | 20,024 | 58 |
| Ross N | 48 | |
| Ross S B | 11,249 | |
| Rossnagel E | 21,777 | |
| Roth A | 24,642 | |
| Rothney H F | 3,698 | |
| Roulston M L | 19,128 | |
| Round S L | 18,605 | |
| Rouse B A | 32,059 | |
| Rouse C K | 20,337 | |
| Rouse D | 22,165 | |
| Rouse E R | 20,739 | |
| Rouse L | 20,548 | |
| Rovatti A M | 13,801 | |
| Rovatti S | 13,331 | |
| Rowe B E | 28,099 | 4,818 |
| Rowett C L | 27,481 | |
| Rowlands N A | 21,172 | |
| Roy H O | 272 | 151 |
| Roy K M | 8,668 | |
| Roy M | 14,944 | |
| Roy M | 1,162 | |
| Roy P M P | 268 | |
| Royko V L | 19,053 | |
| Ruckle C | 21,474 | |
| Rudance M L | 3,822 | 41 |
| Rudd R L | 19,442 | |
| Rudolph R | 19,324 | |
| Ruffell R G | 28,799 | 1,802 |
| Ruffell S M | 15,168 | 448 |
| Ruffy C M | 32,938 | 85 |
| Ruggles J | 18,626 | 7 |
| Rumley C | 19,907 | 81 |
| Rumney E S | 20,932 | 463 |
| Rusko R | 2,590 | |
| Russell I M | 13,152 | 5,150 |
| Russell K L | 13,538 | |
| Russell L E | 23,704 | |
| Russell P G | 34,325 | 256 |
| Russell S | 7,645 | 41 |
| Russell T | 1,541 | |
| Rutherford D | 713 | |
| Ruthig N | 17,673 | |
| Rutledge L J | 10,299 | 83 |
| Rutter J W | 5,658 | |
| Rutter V | 10,097 | |
| Ruus L | 21,161 | 412 |
| Ryan D | 19,294 | |
| Ryan J W | 33,599 | |
| Ryan L W | 21,798 | |
| Ryan M K | 18,568 | |
| Ryan P N | 19,081 | |
| Ryane R | 3,716 | |
| Rye D | 29,905 | |
| Rykyta J C | 17,888 | |
| Sabourin J W | 19,166 | |
| Sachedina G | 23,704 | 273 |
| Secuta C N | 36,368 | 2,815 |
| Sadler C L | 18,678 | |
| Sadler F M | 28,873 | 1,043 |
| Sadler L A | 26,487 | 544 |
| Sailer H B | 18,677 | |
| Saintsbury D M | 12,125 | 719 |
| Saintsbury P A | 12,029 | 560 |
| Sakamoto H J | 23,991 | 607 |
| Sakamoto T | 22,361 | |
| Saklofsky J W B | 23,184 | 682 |
| Salter L M | 2,458 | |
| Salvador L I | 20,416 | 328 |
| Sam C | 21,806 | |
| Sam M | 17,664 | |
| Sampson M H J | 28,649 | 469 |
| Samuel I | 31,321 | |
| Samuels M S | 23,704 | |
| Sandau D P | 18,542 | |
| Sandberg D E | 14,890 | 154 |
| Sandercock H J | 33,825 | |
| Sanders M | 1,330 | |
| Sanderson P | 1,700 | |
| Sanderson S | 412 | |
| Sandes S A | 6,271 | |
| Sandnes L L | 6,725 | 139 |
| Sandvik H R | 27,298 | 1,896 |
| Sanford M C | 5,496 | |
| Sangha B S | 444 | |
| Sangret S | 4,927 | |
| Sankey D | 18,631 | |
| Santiago H | 22,954 | |
| Sanzalone V J | 11,731 | 368 |
| Sanzovo M L | 27,874 | 2,595 |
| Sanzovo P A | 17,450 | |
| Sarac B A E | 32,100 | 707 |
| Sargent C | 902 | |
| Sasaki R K | 28,692 | 2,459 |
| Sass S | 19,100 | |
| Saunders G A | 3,305 | |
| Saunders J E | 9,638 | 386 |
| Saunders K D | 13,050 | 821 |
| Saunders M J | 1,502 | |
| Saunders R L | 19,683 | |
| Sauve D J | 21,004 | |
| Sauve D M | 19,845 | |
| Sauve W A | 20,810 | |
| Savage C O R | 28,692 | 519 |
| Savage P M | 26,544 | |
| Saville H E | 59,951 | 1,886 |
| Savin A G C | 382 | |
| Savino C M | 23,942 | 256 |
| Savoy T | 18,751 | 128 |
| Sawadsky J M | 28,692 | 2,849 |
| Sawatzky D L | 2,786 | |
| Sayenchuk C A | 1,290 | |
| Scalet M M J | 34,419 | |
| Scanlon F G | 20,401 | 77 |
| Scarcello G | 12,983 | |
| Scavarda B A | 17,271 | 339 |
| Schaan A R | 12,429 | |
| Schad L M | 22,040 | |
| Schaefer K M | 22,117 | |
| Schaeffer W A | 20,161 | 1,074 |
| Schaff C M | 7,367 | |
| Schaffer A | 20,024 | 316 |
| Schaffer J | 18,136 | |
| Schappert R R | 36,611 | |
| Scharf V C | 18,698 | |
| Scharffetter U W | 23,704 | 57 |
| Scharmer R A | 21,515 | |
| Schawalder M | 19,128 | 43 |
| Scheelar K | 908 | |
| Scheetz E T M | 19,080 | |
| Schellenberg L M | 6,094 | 7 |
| Scheltens H J M | 33,315 | 8,249 |
| Schick B S J | 18,760 | |
| Schick M | 21,921 | 58 |
| Schick P L | 28,860 | 438 |
| Schieder M R | 5,492 | 679 |
| Schiller F L | 20,266 | 339 |
| Schleper C | 4,777 | |
| Schmalz J L | 23,549 | 19 |
| Schmautz L J | 17,263 | 35 |
| Schmidt J F | 20,024 | 199 |
| Schmidt J L | 12,621 | |
| Schmidt K | 18,999 | 1,031 |
| Schmidt R L | 42,034 | 185 |
| Schmitke J L | 19,408 | |
| Schmuland J A | 19,444 | |
| Schmuland R N | 18,323 | |
| Schneider J D | 5,544 | |
| Schneider M | 2,965 | |
| Schock M M | 9,664 | 3,169 |
| Schofield Z | 7,276 | 801 |
| Scholefield L | 6,596 | |
| Schop J M | 21,485 | 143 |
| Schoppel J M | 22,815 | |
| Schornagel D B | 23,704 | 237 |
| Schossleitner H | 23,704 | 46 |
| Schramm I | 33,850 | 518 |
| Schramm T R | 35,860 | 2,707 |
| Schreiner M C | 2,764 | |
| Schroeder B R | 4,774 | |
| Schroeder L J | 19 | |
| Schroeder M A | 19,424 | 300 |
| Schroyen M A | 26,674 | |
| Schulz M | 18,747 | |
| Schuman C | 22,528 | 389 |
| Schwab D H | 37,262 | 1,075 |
| Schwartz D | 6,684 | |
| Schwartz R M | 20,361 | |
| Scobie T A | 27,278 | 348 |
| Scobie V | 1,254 | |
| Scott A M | 19,903 | 1,127 |
| Scott B | 10,046 | |
| Scott D L | 11,397 | 213 |
| Scott J J | 11,862 | 62 |
| Scott M | 19,644 | 47 |
| Scott M I | 19,828 | |
| Scott M S | 18,674 | |
| Scott P | 28,245 | 1,346 |
| Scott P W | 8,548 | |
| Scott R | 22,689 | 10,429 |
| Scott R | 3,599 | 135 |
| Scott V M | 18,948 | |
| Scott W | 1,513 | |
| Seaborn A M | 19,102 | |
| Seagris M A | 8,186 | |
| Seaholm N E | 20,577 | 5,891 |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Searle A R | 26,004 | 128 |
| Sears D | 10,537 | |
| Seefeldt R | 28,362 | 169 |
| Seifert M I | 15,283 | |
| Seigo J P | 21,460 | |
| Sek H | 1,894 | |
| Seller L A | 30,805 | 701 |
| Sellick C M | 17,263 | |
| Selwood A S H | 1,256 | |
| Semancik H | 18,664 | |
| Semenoff A | 20,136 | |
| Semenoff J | 9,125 | |
| Semeyshen L | 24,730 | |
| Seminiuk E M | 19,415 | |
| Seminiuk G B | 19,254 | 2,018 |
| Senecal A M | 20,804 | 333 |
| Senecal C J | 27,979 | |
| Seney J | 17,981 | 193 |
| Senkpiel S C | 20,932 | |
| Seppala G T | 7,345 | 84 |
| Sepulveda A | 28,755 | 262 |
| Sepulveda M | 28,836 | 581 |
| Severson J | 6,242 | |
| Sewell E J | 13,681 | 987 |
| Sewell J B | 21,147 | 555 |
| Seymour S M | 16,414 | |
| Shale K | 15,563 | 207 |
| Shamtanis N | 29,440 | 212 |
| Shankland D | 18,557 | |
| Shannon M W | 9,037 | 110 |
| Sharhon P K | 22,135 | |
| Sharma K | 19,128 | |
| Sharma S | 27,032 | |
| Sharp B F | 18,595 | |
| Sharpe R M | 6,220 | |
| Shaw A M | 19,095 | 501 |
| Shaw D | 5,477 | 560 |
| Shaw J | 20,524 | |
| Shaw T | 28,692 | 2,559 |
| Shea C P | 28,336 | 4,800 |
| Sheaves C E | 10,036 | |
| Shebib J | 1,305 | |
| Sheir G E | 27,262 | 10,550 |
| Shellito S A M | 2,247 | |
| Shepert W L | 13,289 | 466 |
| Shepherd C S | 74 | |
| Shepherd L | 19,328 | 615 |
| Sheriff M | 15,352 | |
| Sherk S | 6,833 | |
| Sherlock R A | 25,253 | |
| Sherring B | 7,264 | |
| Sherwood J M | 9,123 | 138 |
| Shewchuk N D | 23,523 | 90 |
| Shewchuk W K M | 23,704 | |
| Shewfelt C | 25,520 | 2,293 |
| Shewfelt L J | 36,552 | |
| Shickele E S | 16,128 | |
| Shields B J | 28,692 | 1,767 |
| Shields J T | 33,147 | 239 |
| Shields M | 17,209 | |
| Shields V A | 23,704 | |
| Shine I | 16,033 | |
| Shingles T A | 17,426 | |
| Shiveral A S | 1,568 | |
| Shnitzler L | 28,692 | 2,501 |
| Shockley S | 16,863 | |
| Sholdice W | 4,814 | |
| Shortridge A P | 19,128 | |
| Shpirko A J | 10,943 | |
| Shtokalko E | 23,617 | 183 |
| Shtokalko P E | 16,417 | |
| Shubrook B J | 19,128 | 200 |
| Shugar D | 11,219 | 456 |
| Shupac, | 20,231 | |
| Shuttleworth S L | 17,928 | |
| Siddall S L | 18,859 | |
| Sidhu J | 19,456 | |
| Siemens J | 794 | |
| Sierra D | 57 | |
| Siggs K | 6,737 | 36 |
| Sigmond S C | 157 | 596 |
| Silver J E | 12,066 | |
| Silver R | 20,304 | |
| Sim J M | 28,692 | 407 |
| Simard A | 13,242 | |
| Simard C | 18,329 | 6,557 |
| Simmers G W | 21,465 | 46 |
| Simmonds A | 28,993 | 141 |
| Simmonds F | 1,914 | |
| Simmonds I | 19,137 | |
| Simon H | 857 | |
| Simon M | 28,692 | |
| Simons D | 15,540 | 537 |
| Simpson A C | 23,704 | |
| Simpson A G | 20,932 | |
| Simpson B J | 982 | |
| Simpson D | 20,066 | |
| Simpson E | 19,154 | 303 |
| Simpson G L | 19,038 | 25 |
| Simpson L G | 23,704 | 45 |
| Simpson P | 13,708 | 171 |
| Simpson P A | 20,718 | 146 |
| Simpson S L | 19,386 | |
| Simpson S V C | 12,450 | |
| Simpson V | 4,301 | |
| Simpson V P | 20,451 | |
| Sin W | 20,881 | |
| Sinclair A L | 19,128 | |
| Sinclair C R | 35,076 | 825 |
| Sinclair K A | 1,765 | |
| Singh E L L | 29,932 | |
| Singh P D | 7,334 | |
| Singh S | 28,001 | 1,879 |
| Sinton J E | 36,390 | |
| Sirett B | 28,692 | 2,360 |
| Sirianni A | 25,142 | |
| Siripawa P | 25,532 | 585 |
| Siu W | 12,636 | 3 |
| Siu W | 4,267 | |
| Sjogren P L | 18,519 | |
| Skaros M | 18,285 | |
| Skelton S | 19,128 | 32 |
| Skillen J | 18,004 | |
| Skinner C | 247 | |
| Skinner L Y | 352 | |
| Sklarski W R | 22,651 | 1,736 |
| Skoreyko M M | 21,340 | |
| Skovgard P | 25,058 | 70 |
| Skucas P | 30,880 | |
| Skucas R H | 19,869 | |
| Slamp J M | 6,317 | |
| Slatta S D | 1,997 | |
| Slett W V | 30,155 | |
| Sloat B R | 8,987 | |
| Slogar D | 24,794 | 166 |
| Sloney D A T | 18,593 | 151 |
| Slusarchuk P J | 12,897 | |
| Smart R | 20,908 | |
| Smith A L | 31,841 | |
| Smith B | 29,253 | 1,078 |
| Smith B A | 22,623 | |
| Smith B A | 28,852 | 517 |
| Smith B I | 22,390 | |
| Smith B I | 18,001 | 885 |
| Smith B R | 21,812 | |
| Smith C C | 2,439 | |
| Smith C M | 18,267 | 7 |
| Smith C M | 15,122 | |
| Smith C R | 10,948 | |
| Smith D | 13,677 | 53 |
| Smith D | 23,748 | |
| Smith D | 96 | |
| Smith D G | 18,955 | |
| Smith D I | 48,295 | 2,966 |
| Smith D L | 132 | |
| Smith D L | 23,162 | |
| Smith E | 20,932 | 149 |
| Smith E H | 30,183 | |
| Smith E M | 28,965 | 347 |
| Smith E M | 36,473 | 941 |
| Smith F E | 19,250 | 63 |
| Smith G | 569 | |
| Smith G P | 21,108 | 385 |
| Smith G S | 18,881 | |
| Smith H | 1,801 | |
| Smith H E | 14,674 | |
| Smith I | 11,438 | |
| Smith J C | 18,447 | |
| Smith J H | 14,789 | |
| Smith J J | 31,485 | |
| Smith J J | 20,220 | |
| Smith J M | 800 | |
| Smith K | 17,711 | |
| Smith K K | 10,961 | |
| Smith L | 2,480 | |
| Smith L E | 18,427 | 7 |
| Smith L I | 22,704 | |
| Smith L M | 6,587 | 607 |
| Smith M | 16,196 | |
| Smith M | 18,288 | |
| Smith M | 22,787 | |
| Smith M A | 19,637 | |
| Smith M A | 490 | |
| Smith M F | 11,000 | |
| Smith M L | 14,520 | 403 |
| Smith M P | 15,906 | 10,615 |
| Smith N R J | 20,795 | |
| Smith P J | 3,476 | |
| Smith R M | 20,714 | 1,005 |
| Smith S | 1,437 | |
| Smith S | 23,193 | 380 |
| Smith S L | 21,026 | 2,349 |
| Smith V F | 23,547 | 190 |
| Smith W | 25,500 | 728 |
| Smithson M A | 38,648 | |
| Smyrl T D | 27,900 | 804 |
| Smyth F J | 28,800 | 111 |
| Snell M A | 2,601 | |
| Snider D M | 18,757 | 145 |
| Snorter H | 10,831 | 96 |
| Snow E C | 34,240 | |
| Snow S M | 4,135 | |
| Snowdon V | 1,430 | |
| Sobie M | 28,741 | 1,138 |
| Sobkin I | 18,559 | |
| Soerensen K | 590 | |
| Sohun A R | 28,692 | |
| Sokoloski D J | 33,945 | |
| Soler M R L | 20,231 | 1,028 |
| Solmerano C U | 2,051 | |
| Solmerano M A | 5,373 | |
| Solotki B A M | 8,376 | |
| Solotki B H | 4,796 | |
| Somerset D | 22,664 | |
| Somerville S | 222 | |
| Sommer M | 3,690 | |
| Soobotin S A | 1,318 | |
| Sookero J W | 16,712 | 14 |
| Soon B | 28,692 | 49 |
| Soon D | 28,763 | 584 |
| Soong M J | 18,733 | |
| Sorban A L | 16,900 | |
| Sorensen S M | 27,683 | 524 |
| Sorenson D W | 16,535 | |
| Sorens[illegible]n T | 7,755 | |
| Sorge | 16,943 | 646 |
| Spadat[illegible]re D | 4,085 | |
| Sparks B D | 18,775 | |
| Sparks E M | 9,257 | |
| Spaven L | 5,522 | |
| Speed S | 3,294 | |
| Speer B M | 21,145 | |
| Speers M E | 75 | |
| Speier S | 26,582 | 1,918 |
| Spence S | 17,109 | 950 |
| Spence-Vinge M N | 36,633 | 7,065 |
| Spencer J | 22,233 | |
| Spencer J F R | 5,371 | |
| Sperling B | 837 | |
| Spicer D | 18,500 | |
| Spicer D M | 15,454 | |
| Spicer S | 12,629 | 1,152 |
| Spina A | 16,421 | |
| Spina B | 15,370 | |
| Spoor L M | 2,096 | |
| Spray J A | 30,847 | 7,523 |
| Springall C J | 406 | |
| Springall M | 28,099 | 608 |
| Sproul G | 26,415 | |
| Spry J A | 20,415 | 214 |
| Squarrie M A | 17,217 | |
| St Hilaire R | 15,625 | |
| St-Godard S M | 3,529 | |
| St-Louis K L | 27,656 | 1,305 |
| St-Martin L | 467 | |
| St-Pierre H C | 22,253 | |
| St-Thomas L | 18,576 | 7 |
| Stabeck B J | 20,569 | |
| Stacey A W | 4,335 | 354 |
| Stack B | 6,451 | |
| Stafford K L | 28,692 | 1,430 |
| Stainton S L | 28,930 | 2,332 |
| Stall R | 17,238 | |
| Standal A G | 30,322 | |
| Stanfield C | 19,128 | |
| Stanford A H | 20,501 | |
| Stang J | 13,029 | 1,321 |
| Stanick L | 18,248 | |
| Stanifort[illegible] E K | 11,495 | |
| Stanley A | 8,082 | |
| Stanley D M | 2,264 | |
| Stannard M A | 14,282 | |
| Stannard M H | 20,503 | |
| Stanton M M | 7,123 | |
| Stanton R J | 21,208 | 833 |
| Stanton V J | 19,867 | 4,158 |
| Stanyer B | 23,425 | 276 |
| Stanzel S A | 16,440 | |
| Staples K F | 1,615 | |
| Staples L L | 18,600 | |
| Staples M | 9,539 | |
| Staples S | 21,929 | 172 |
| Stapleton J | 32,820 | |
| Starck P A | 18,170 | |
| Stark C | 10,096 | |
| Stark J | 20,251 | |
| Steadman D | 15,525 | 446 |
| Stearns I | 10,635 | |
| Steckmann M L | 204 | |
| Steel B | 9,333 | |
| Steel H M | 19,128 | |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Steele C E | 9,047 | |
| Steele E | 3,304 | |
| Steele L | 10,328 | 13 |
| Steele P W | 20,379 | |
| Stefansson L M G | 25,799 | |
| Steffenson S P | 5,496 | |
| Steggles F | 8,689 | 98 |
| Stein R | 6,474 | |
| Stein R D | 6,959 | |
| Steininger B | 5,579 | 196 |
| Steininger V | 4,379 | |
| Steinmann A | 27,600 | |
| Steinmann B | 26,331 | 1,416 |
| Stellingwerff J B | 27,868 | 1,831 |
| Stemler S | 259 | |
| Stephen S | 17,673 | 227 |
| Stephens J A | 18,595 | |
| Stephens L E | 19,474 | |
| Stephens M A | 29,790 | |
| Stephenson B M | 6,823 | |
| Stepien Y | 9,975 | 594 |
| Sterling D L | 16,160 | |
| Sterritt S | 19,128 | 460 |
| Stevens A F | 21,748 | |
| Stevens D L | 3,728 | |
| Stevens M A | 21,522 | |
| Stevens M F | 23,704 | |
| Stevenson C L | 6,752 | |
| Stevenson M G | 21,126 | |
| Stevenson P | 5,934 | |
| Stevenson P G | 23,704 | 283 |
| Stevenson-Wilson K | 1,695 | 51 |
| Steward R I | 19,769 | |
| Stewart A | 14,255 | |
| Stewart A R | 2,317 | |
| Stewart B | 2,202 | |
| Stewart B A | 31,818 | |
| Stewart C | 28,692 | 591 |
| Stewart C A | 24,145 | 507 |
| Stewart C A | 16,921 | 3,538 |
| Stewart C L | 18,735 | |
| Stewart C M | 27,569 | 1,238 |
| Stewart G E | 33,941 | |
| Stewart J P | 1,116 | |
| Stewart J | 4,887 | |
| Stewart J A | 17,216 | |
| Stewart J D | 4,228 | |
| Stewart J L | 22,955 | |
| Stewart L D | 25,732 | 2,997 |
| Stewart M N | 34,086 | 1,372 |
| Stewart S | 10,992 | |
| Stewart T C | 13,941 | 1,296 |
| Stickel C | 25,492 | 987 |
| Stinsman D L | 10,166 | 257 |
| Stirling H F G | 28,724 | 1,652 |
| Stock D | 30,295 | 101 |
| Stockdale W M | 33,750 | 741 |
| Stocks D M | 13,239 | |
| Stocks F M | 25,256 | |
| Stocks R M | 29,662 | 3,304 |
| Stogrin V R | 372 | |
| Stohlstrom D | 18,605 | |
| Stokes J W | 3,189 | 271 |
| Stone I | 18,285 | 92 |
| Stone S | 22,683 | 2,318 |
| Stopper H | 17,675 | 483 |
| Storey S | 6,020 | 304 |
| Storry M | 1,369 | |
| Stott G | 19,709 | 345 |
| Stovold D | 35,759 | 10,532 |
| Stow H | 25,847 | 1,300 |
| Strader M D | 10,754 | |
| Strader S L | 22,422 | 289 |
| Strandlund T M | 19,307 | |
| Strang M E | 20,932 | |
| Strange L | 19,803 | |
| Stratton A M | 17,994 | |
| Straub J | 18,513 | |
| Strauss L | 18,550 | 3,672 |
| Strom D E | 25,532 | 1,323 |
| Strom E | 126 | |
| Strom G B | 30,273 | 1,021 |
| Strom M | 23,794 | 188 |
| Strome R R | 21,308 | |
| Strong R A | 35,379 | 179 |
| Strong W | 36,363 | 398 |
| Strother S | 27,165 | 12,813 |
| Stroup P A | 19,127 | |
| Strukoff P | 23,704 | 432 |
| Stryck D E L | 11,872 | |
| Studders G | 17,344 | |
| Stump E | 16,031 | |
| Sturby E C | 19,077 | 561 |
| Sturdy H | 19,728 | 1,883 |
| Sturgess L | 27,455 | |
| Sturrock D | 28,887 | 755 |
| Styles S | 17,317 | |
| Styran D I | 20,594 | 533 |
| Subject L | 23,944 | |
| Subject M | 3,198 | |
| Suddaby M A G | 7,082 | 8 |
| Suen W | 19,397 | 158 |
| Sugden T | 18,634 | |
| Sugimoto D | 25,532 | 2,381 |
| Sugimoto T L | 8,839 | |
| Sull S | 16,095 | |
| Sullivan C | 20,479 | 121 |
| Sullivan F C | 15,126 | 491 |
| Summers H | 28,891 | 1,841 |
| Summersgill W M | 28,404 | 527 |
| Sundby P M | 16,582 | 127 |
| Sunderland J S | 18,595 | |
| Sundin W | 5,986 | 278 |
| Suomi R W | 27,230 | 2,261 |
| Surette B T | 18,595 | |
| Susheski B | 5,291 | |
| Susi J | 12,174 | |
| Susky R W | 19,683 | |
| Sussman H W | 23,681 | 991 |
| Sutherland C | 11,316 | 451 |
| Sutherland S L | 16,229 | |
| Sutter A | 15,278 | |
| Sutton D E | 29,769 | 2,509 |
| Sutton D L J | 19,568 | |
| Sutton J H | 84 | |
| Svatek A | 1,392 | |
| Svean G | 4,916 | |
| Sved E | 6,479 | 194 |
| Sviadahl M K | 547 | |
| Svoboda J | 75,030 | 75 |
| Swail J | 12,063 | 205 |
| Swallow D | 21,626 | |
| Swallow R B | 8,605 | |
| Swan B | 6,019 | |
| Swan J | 27,236 | 2,834 |
| Swanick D B | 18,595 | 370 |
| Swann V V | 20,713 | |
| Swannie F E | 55 | |
| Swanson N A | 24,927 | |
| Swartz E M | 23,704 | 176 |
| Swedberg L F | 2,879 | |
| Sweeney E C | 2,014 | |
| Sweezie R | 21,755 | 581 |
| Swithin R L | 20,211 | |
| Sydorchuk W C | 296 | |
| Sym K | 5,384 | |
| Synachych S R | 7,100 | |
| Symington H E | 23,425 | |
| Symons P J W | 28,692 | |
| Szantai E S | 23,724 | 137 |
| Szilagyi L D | 299 | |
| Tabor G N | 30,792 | |
| Tadsen G A | 36,413 | 1,860 |
| Tagami J A | 2,744 | |
| Taillefer M | 6,606 | |
| Tailleur D | 13,184 | 223 |
| Tait L | 308 | |
| Tajuelo D | 14,780 | |
| Takacs N | 10,615 | |
| Talarico M | 4,490 | 81 |
| Talas J | 28,707 | 307 |
| Talbot A | 662 | |
| Talbot B D | 35,066 | 6,433 |
| Talbot D J | 28,099 | 5,012 |
| Talbot E M | 17,372 | |
| Talbot M A | 29,442 | 5,319 |
| Talbot S R | 27,032 | 201 |
| Tall S | 12,865 | |
| Tam L | 18,234 | |
| Tamblin S A | 4,663 | |
| Tamkin F A | 18,750 | |
| Tan P T | 20,327 | |
| Tanchak J M | 12,751 | 295 |
| Tang C M | 8,319 | |
| Tang S | 5,843 | |
| Tangedal E | 17,494 | |
| Tangonan C | 20,579 | |
| Taphouse J | 9,531 | |
| Tapp M | 22,646 | |
| Tardif D | 25,154 | |
| Tartaglia G | 19,037 | |
| Tataryn H A | 18,931 | 237 |
| Tataryn L | 9,987 | |
| Taylor B | 35,473 | 1,713 |
| Taylor D E | 29,861 | 1,640 |
| Taylor D E S | 3,945 | |
| Taylor E H | 28,099 | 1,779 |
| Taylor E M | 20,827 | 73 |
| Taylor F | 36,893 | 1,488 |
| Taylor F H | 18,765 | |
| Taylor F R | 17,374 | 333 |
| Taylor J | 21,290 | |
| Taylor J | 21,149 | 315 |
| Taylor J A E | 14,636 | 918 |
| Taylor K | 30,002 | |
| Taylor K W | 23,704 | |
| Taylor L M | 7,840 | |
| Taylor M | 19,253 | |
| Taylor M C | 14,346 | 283 |
| Taylor M H | 32,324 | 1,212 |
| Taylor P | 18,595 | 38 |
| Taylor R | 28,723 | 665 |
| Taylor S J | 6,526 | |
| Taylor-Holmes E | 21,962 | |
| Tayner S | 18,595 | |
| Tchir K R | 225 | |
| Tedh B S | 324 | |
| Tee J | 1,083 | |
| Teel G A | 19,950 | 155 |
| Teeple W A | 19,785 | |
| Teichroeb W | 36,363 | 635 |
| Temple A | 36,363 | 950 |
| Temple F | 5,881 | |
| Temple M A | 159 | |
| Templeton J N | 7,954 | 9 |
| Terpenning L | 5,123 | |
| Terry M J E | 29,725 | 314 |
| Terry W S | 123 | |
| Tessier L | 26,412 | 742 |
| Tetrault D M | 31,492 | |
| Tettamanti J V | 23,228 | |
| Tetz H | 23,704 | 683 |
| Thackray K L | 21,443 | |
| Thalmann B | 10,283 | |
| Theoharis C | 7,087 | |
| Theriault L E A | 21,388 | 448 |
| Theriault M | 4,696 | |
| Thicke B R | 28,826 | 245 |
| Thiessen H | 26,710 | 2,121 |
| Thoen D | 36,837 | 1,018 |
| Thomas E M | 25,426 | 111 |
| Thomas E R | 22,181 | |
| Thomas G L | 21,100 | |
| Thomas H | 27,820 | 4,125 |
| Thomas K C | 21,519 | 706 |
| Thomas M A | 50,361 | 7,990 |
| Thomas M L | 30,089 | |
| Thomas S E | 8,025 | 31 |
| Thomas S L | 17,786 | 613 |
| Thomas W H | 19,707 | 84 |
| Thomas-Bruzzese B | 15,035 | 360 |
| Thomasen D P | 10,270 | 114 |
| Thompson B F | 28,961 | |
| Thompson C | | 162 |
| Thompson C G | 19,606 | |
| Thompson C J | 17,689 | |
| Thompson D | 29,614 | |
| Thompson D | 27,455 | |
| Thompson D J | 18,434 | 167 |
| Thompson H J | 5,956 | |
| Thompson J | 15,840 | 495 |
| Thompson L | 19,123 | |
| Thompson L A | 13,995 | |
| Thompson L M | 10,204 | |
| Thompson L M | 22,416 | 377 |
| Thompson N | 30,749 | 1,961 |
| Thompson N G | 8,837 | |
| Thompson S A | 5,875 | 89 |
| Thompson V J | 17,013 | |
| Thomsen B | 23,796 | 2,568 |
| Thomson C C | 7,229 | |
| Thomson D | 18,440 | |
| Thomson D M | 30,110 | |
| Thomson D M | 5,232 | |
| Thomson G N | 6,094 | 283 |
| Thomson L M | 31,451 | |
| Thomson M J | 18,413 | |
| Thomson M L | 25,702 | 1,078 |
| Thorburn G | 28,765 | 563 |
| Thornley M K | 16,010 | |
| Thornton S | 25,332 | 484 |
| Thorpe J | 22,756 | |
| Thorpe M F | 33,941 | |
| Thorstenson K D | 36,363 | 1,646 |
| Thunstrom J E | 89 | |
| Thuveson E | 22,339 | |
| Thuveson N | 9,531 | |
| Tian G E | 19,696 | |
| Tichelman R | 23,437 | |
| Tichelman R | 27,039 | 508 |
| Tidball P E | 58,834 | 5,041 |
| Tiekenheinrich E | 20,716 | |
| Tilley D | 19,223 | 15 |
| Timberlake S | 29,534 | 540 |
| Timbres B | 19,593 | |
| Tinckler R P | 1,977 | |
| Tindall D A | 36,363 | 71 |
| Tinderland C | 27,738 | |
| Tinline B | 14,481 | |
| Tipple S | 37,557 | 1,326 |
| Tischler B | 78,221 | 133 |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Tisdale D | 27,624 | 1,965 |
| Tjernstrom T M | 23,458 | 487 |
| To C-T | 119 | |
| Toakley L | 6,168 | |
| Toal C A | 28,692 | 731 |
| Tocher E | 4,963 | |
| Todd N | 20,024 | 645 |
| Todosychuk B L | 9,338 | |
| Toews M L | 28,737 | 875 |
| Tognela J M | 16,078 | |
| Togyi D L | 22,693 | |
| Togyi M E | 97 | |
| Tolos J | 18,823 | |
| Tom T | 12,752 | |
| Toma P | 17,971 | 795 |
| Tomko L P | 33,147 | 54 |
| Tomkulak L M | 5,474 | 84 |
| Tomlinson G S | 7,280 | |
| Tompkins M A | 31,803 | |
| Toms B J | 1,467 | |
| Tomsics M L | 8,544 | |
| Tonkens S C E | 28,664 | 45 |
| Toolsee A | 18,944 | |
| Topolewski J | 7,469 | |
| Toporowski A | 27,072 | |
| Toporowski S | 24,951 | |
| Torchia G | 17,060 | |
| Torchia L | 21,501 | |
| Tordoff L E | 562 | |
| Torok H | 4,517 | 115 |
| Toth K | 9,918 | |
| Tourigny B A | 4,731 | |
| Tourond M J | 19,128 | |
| Towers G E | 25,927 | 1,886 |
| Townsend P G | 23,278 | |
| Townson M | 24,362 | |
| Track M D | 5,518 | |
| Trapp M S | 25,532 | 509 |
| Travers A G | 9,755 | 60 |
| Travers C A | 14,850 | |
| Travers Pat M | 4,668 | 296 |
| Travers S G | 64,662 | 7,733 |
| Traverse A M | 3,528 | |
| Traviss H R | 42,534 | 3,220 |
| Traviss S M | 27,973 | 78 |
| Trayler C A | 29,015 | 801 |
| Treherne J D | 17,741 | 254 |
| Treliving A M | 33,941 | |
| Treliving D A | 21,381 | |
| Treliving S V | 6,914 | |
| Tretiak M D | 21,974 | 2,217 |
| Tretick S R | 19,376 | |
| Treverton M | 20,932 | 482 |
| Trevillion J | 23,814 | |
| Trevis A | 5,169 | 118 |
| Tribe B J | 19,081 | |
| Trigg W M | 50,205 | 151 |
| Trimble E | 28,963 | 1,221 |
| Trimble E L | 23,784 | |
| Trimble J | 13,253 | |
| Tripp L P | 7,976 | 1,301 |
| Troke B D | 28,446 | 1,838 |
| Troke C | 18,862 | |
| Tronsgard K K | 28,692 | 548 |
| Trott K R | 15,294 | |
| Troyanek D L | 9,730 | |
| Troyer S | 30,816 | 2,305 |
| Trudeau K M | 8,561 | 128 |
| Truelove B | 1,257 | |
| Trueman T | 28,692 | |
| Truscott D R | 3,410 | |
| Truscott L A | 19,570 | 204 |
| Trute B A | 18,298 | |
| Tschauner P | 4,337 | |
| Tso P | 1,499 | |
| Tsui S | 20,234 | |
| Tully M J | 21,638 | |
| Tupper P J | 12,288 | 343 |
| Turanski M | 23,739 | 358 |
| Turcotte C J | 20,286 | 89 |
| Turenne J C | 15,938 | |
| Turgeon P J | 17,958 | |
| Turgeon R J | 15,464 | |
| Turje L M | 20,083 | |
| Turlock G | 18,863 | |
| Turnbull J | 7,131 | 319 |
| Turnell M | 196 | |
| Turner A L | 18,248 | |
| Turner B J | 47,686 | 2,118 |
| Turner C | 31,813 | |
| Turner D C | 28,785 | 114 |
| Turner D M | 7,648 | |
| Turner E C | 28,820 | |
| Turner J | 15,132 | |
| Turner J G | 15,826 | |
| Turner M C | 26,191 | 2,600 |
| Turner S | 6,767 | 386 |
| Turton C M | 20,431 | |
| Tuttle M J | 2,516 | 111 |
| Tweedie R | 1,680 | |
| Twemlow M M | 20,932 | 127 |
| Twidle A | 3,558 | |
| Twist C M | 18,595 | |
| Twocock W | 17,884 | 157 |
| Tyacke D A | 30,224 | |
| Tyler R J | 20,367 | |
| Tyler R M | 20,407 | |
| Tyo B | 1,960 | |
| Tyrell B E | 6,695 | 560 |
| Tysoe J D | 485 | |
| Tyson E E | 1,817 | |
| Tyson J | 9,092 | 4,150 |
| Tyson M | 13,969 | 595 |
| Ubels J | 19,171 | |
| Uhryn T | 6,094 | |
| Ulevog S J | 17,388 | |
| Ulmer F M | 19,975 | |
| Ulmer J H | 23,144 | |
| Ulyett V M | 11,045 | 878 |
| Unger L L | 15,048 | |
| Ungerer S | 23,704 | 184 |
| Unrau J | 18,551 | |
| Upham C A | 9,349 | 87 |
| Upton L M | 20,904 | 547 |
| Urbonavicius V L | 13,520 | 317 |
| Uren K J | 3,294 | |
| Urquhart D M | 13,592 | |
| Ursan M J | 18,834 | |
| Ursel J I | 20,932 | 180 |
| Utu A P | 10,804 | |
| Vachon Y | 1,476 | |
| Vaillancourt C M | 15,030 | |
| Vainionpaa L R | 18,069 | |
| Valliers R J D | 19,891 | |
| Van Camp L | 2,180 | 67 |
| Van Camp M F | 19,128 | |
| Van Meer L | 1,605 | |
| Van Niekerk L | 28,701 | |
| Van Prattenburg M | 20,058 | |
| Van Ryssel P V | 7,438 | |
| Van Tassell E M | 17,400 | |
| Van Volkingburgh S | 923 | |
| Van Werkhoven P | 20,583 | |
| Van Woerden H J | 23,457 | |
| Van Wyngaarden J | 8,978 | |
| Van Zandwijk F | 29,454 | 1,008 |
| Van-Der-Beke G | 30,767 | |
| Van-Driesum A | 28,692 | |
| Van-Loo D A | 22,161 | |
| Vanbeek P A | 20,805 | |
| Vandalen T | 23,546 | |
| Vandenbrink G | 6,495 | |
| Vandenbrink S | 10,213 | |
| Vander-Pol H | 35,725 | 3,590 |
| Vanderelst J | 18,874 | |
| Vandergucht L L | 8,288 | |
| Vanderhave J L | 128 | |
| Vanderhorst B A | 31,968 | 1,030 |
| Vanderleeden G | 28,064 | 485 |
| Vanderveen S A | 28,692 | 14 |
| Vandeveen D E | 19,799 | |
| Vandriesum D A | 3,790 | |
| Vanhumbeck D J | 15,[illegible] | |
| Vanichuk R | 4,856 | |
| Vanloo D M D | 33,144 | 167 |
| Vanloo T | 20,052 | |
| Vanness M | 3,430 | 1,352 |
| Vanoord L J | 23,743 | 709 |
| Vanos D | 1,847 | |
| Vanos W T | 30,205 | |
| Vanston D | 13,346 | |
| Vantyler S | 5,724 | 50 |
| Vanwerkhoven D R | 19,966 | |
| Varga D J | 2,197 | |
| Varga M | 600 | |
| Varga R | 11,647 | 79 |
| Varndell G A | 23,704 | 1,928 |
| Varona A V | 28,692 | 577 |
| Vaughan J | 14,450 | |
| Vaughan J J | 25,532 | 641 |
| Vaughan L A | 26,084 | 2,199 |
| Vaughan S | 16,935 | |
| Vea S A | 11,520 | |
| Veach D M | 18,805 | |
| Vecchione S M | 27,032 | 1,127 |
| Veerkamp E | 18,624 | |
| Veitch V | 15,912 | |
| Vellguth U | 26,866 | 2,660 |
| Vendt P | 1,669 | |
| Venn P A | 8,982 | |
| Verch W M | 11,505 | |
| Verheul M S | 961 | |
| Verkerk D | 115 | |
| Verkerk J D | 28,804 | |
| Vernon W S | 195 | |
| Versfelt J | 35,791 | 6,056 |
| Vessey A L | 2,007 | 543 |
| Vibar M | 26,970 | |
| Vibe J B | 25,604 | 4,455 |
| Vickers P M | 20,288 | 181 |
| Vickerson M | 1,254 | |
| Victory B L | 1,798 | |
| Vidal M V | 11,095 | |
| Vike A | 6,712 | |
| Village H | 8,861 | |
| Villamin F R | 22,591 | |
| Vinciguerra D | 9,506 | |
| Violini L M | 36,383 | 2,564 |
| Virani N | 13,113 | |
| Vlasic M A | 252 | |
| Vockeroth G | 1,379 | |
| Vogan T | 7,777 | |
| Vogel B | 5,360 | |
| Vogt D A | 23,704 | 14 |
| Volk H A | 28,848 | 68 |
| Vollet J D | 18,595 | |
| Volpatti N D | 6,094 | 209 |
| Von-Alton M E | 12,665 | |
| Voogd J H | 16,584 | |
| Vosper L | 808 | |
| Voss H | 8,211 | |
| Voth T | 4,083 | 483 |
| Vuignier P A | 17,883 | |
| Wace L T | 15,183 | 31 |
| Waddell P H | 29,418 | |
| Waelti E G | 23,425 | 319 |
| Wagner A B | 23,189 | |
| Wagner J I | 16,566 | |
| Wagner M E | 21,670 | 570 |
| Wahl C | 11 | |
| Wahl G R | 1,664 | 287 |
| Walden K | 20,393 | 112 |
| Waldron S | 28,850 | 1,293 |
| Walenstein J L | 19,862 | |
| Walker A I | 107 | |
| Walker B L | 12,592 | |
| Walker D | 18,198 | |
| Walker D W | 32,583 | 748 |
| Walker J | 36,363 | |
| Walker J B | 14,141 | |
| Walker K H | 5,685 | |
| Walker L A | 18,761 | |
| Walker L A | 5,061 | |
| Walker V | 1,466 | |
| Wall S | 924 | |
| Wall W A | 35,150 | 699 |
| Wallace E J | 26,952 | |
| Wallace F J | 30,364 | 4 |
| Wallace J | 12,875 | |
| Wallace J F C | 1,749 | |
| Wallace R A | 29,636 | 528 |
| Walls C S | 4,821 | |
| Walls J L | 3,599 | 282 |
| Walls R E | 2,378 | 46 |
| Wallwork G | 20,520 | 1,207 |
| Walmsley A C | 35,725 | 2,179 |
| Walmsley G | 13,694 | |
| Walsh B M E | 28,870 | 1,029 |
| Walsh I H | 18,005 | |
| Walsh M G | 9,304 | |
| Walsh S | 222 | |
| Walsh T C | 20,513 | |
| Walter K | 8,031 | |
| Walter L | 22,834 | 121 |
| Walters G S | 18,523 | |
| Walters L A | 26,283 | 392 |
| Wan A | 188 | |
| Wand D T | 31,468 | |
| Wang C | 27,551 | 1,750 |
| Wanless D | 18,683 | 31 |
| Ward J M | 34,548 | 743 |
| Ward P | 17,102 | |
| Wardle J D | 3,694 | |
| Wargo R | 33,326 | 544 |
| Warneboldt D | 2,115 | 40 |
| Warner A J | 19,265 | |
| Warner B C | 363 | |
| Warner K | 12,766 | |
| Warner R A | 25,532 | 2,602 |
| Warren C D | 20,628 | |
| Warsimage B A | 23,575 | |
| Warwick M | 19,423 | 393 |
| Washington S G | 5,422 | |
| Wass P R | 9,531 | 892 |
| Waterfield F E | 28,099 | |
| Waterhouse B L | 18,317 | 403 |
| Waterhouse T A | 7,250 | |
| Waters J | 25,776 | 32 |
| Waters J L | 25,641 | 843 |
| Watley D L | 5,954 | |
| Watling J | 18,595 | |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Watson D R | 2,117 | |
| Watson E | 17,733 | |
| Watson R J | 28,785 | 19 |
| Watson V | 1,727 | |
| Watt D L | 8,733 | |
| Watt R B E | 19,427 | 3,097 |
| Watt W B | 35,523 | 3,144 |
| Watters J | 30,487 | |
| Watts A | 23,144 | 43 |
| Watts R J | 5,917 | 272 |
| Way L J | 1,889 | 60 |
| Wayn D | 20,605 | |
| Weatherbee K A | 17,753 | |
| Webb F G | 23,704 | |
| Webb G K | 33,147 | 1,252 |
| Webb R E | 2,606 | |
| Webber C | 2,307 | |
| Weber G F | 7,016 | |
| Weber M E M | 17,908 | |
| Weber S M | 20,932 | |
| Webster L E | 20,437 | |
| Webster S L | 18,754 | |
| Webster W A | 23,732 | |
| Weeks K J | 30,724 | 6,128 |
| Wegelin E P | 27,628 | 4,676 |
| Weibelzahl P | 25,548 | 2,979 |
| Weiler M J | 15,457 | |
| Weima K | 11,442 | 7 |
| Weir M A | 19,128 | |
| Weir M L | 89,876 | |
| Weir S | 4,583 | |
| Weir W K | 20,168 | |
| Welch J M | 4,461 | |
| Welch K E | 25,282 | 1,902 |
| Welch R A | 23,704 | 508 |
| Welcome A A | 30,849 | |
| Weller J B M | 19,283 | |
| Wells C C | 35,835 | |
| Wellwood B | 24,650 | 287 |
| Welp E | 136 | |
| Welsh S M | 21,340 | |
| Welton J | 26,942 | 2,159 |
| Wendland J G D | 25,987 | |
| Wendover J | 25,532 | |
| Wener L | 8,340 | 322 |
| Wengel A E A | 4,997 | |
| Weninger L C | 20,188 | 178 |
| Wennerth A | 11,255 | |
| Werner K K | 25,040 | 4,563 |
| Wersta K G | 19,392 | |
| West L | 14,601 | |
| Westall J M | 18,595 | |
| Westaway M A | 1,395 | |
| Westcott L K | 20,844 | |
| Western G S G | 19,797 | |
| Western I H | 33,954 | 13 |
| Westine D | 4,039 | |
| Weston D M | 28,745 | |
| Weston R A | 33,147 | 762 |
| Weston W W | 36,357 | 4,675 |
| Wetzel S A | 1,443 | |
| Whalen D J | 19,578 | |
| Whalen M A | 21,873 | 1,190 |
| Wheeler J | 23,576 | |
| Wheeler J S | 16,828 | |
| Wheeler R R | 28,813 | 200 |
| Whieldon M J | 18,088 | 69 |
| Whishaw I | 470 | |
| White B L | 1,040 | |
| White C | 16,647 | 48 |
| White E P | 10,705 | 410 |
| White H | 8,569 | |
| White L L | 19,852 | |
| White M | 1,254 | |
| White M L | 21,344 | |
| White N C | 20,085 | |
| White N J | 3,179 | |
| White S | 219 | |
| White S M | 17,668 | 251 |
| White W V | 7,294 | 69 |
| Whiteaker K J | 18,725 | |
| Whiteford H | 25,406 | 2,208 |
| Whitehead S | 6,402 | |
| Whitham J L | 642 | |
| Whiting K | 547 | |
| Whitman J | 33,162 | 26 |
| Whittaker G | 28,099 | 390 |
| Whitwell R | 44 | |
| Whorton D | 15 | |
| Whyment J | 30,810 | |
| Whyte L | 23,685 | 451 |
| Whyte M J | 32,034 | |
| Whyte P | 19,658 | |
| Whyte S | 18,882 | |
| Wicentowich J | 22,258 | |
| Wicentowich K A | 18,109 | 384 |
| Wick M | 9,331 | 115 |
| Wick T L | 33,975 | |
| Widdicombe C M | 2,510 | 87 |
| Widmer F E | 30,635 | |
| Wiebe D M | 29,083 | 3 |
| Wiebe E M | 3,961 | |
| Wiebe J | 28,770 | 892 |
| Wiebe L | 19,128 | |
| Wiebe L M | 21,558 | |
| Wiebe S | 21,960 | |
| Wiedeman R E | 6,276 | 115 |
| Wiens D U | 14,073 | 208 |
| Wiens G P | 2,639 | 7 |
| Wiese B K | 18,988 | |
| Wiese B M W | 13,410 | |
| Wiggins B C | 8,188 | 1,123 |
| Wiggins C | 17,721 | 276 |
| Wight A B | 22,541 | |
| Wilander C | 20,058 | 155 |
| Wilbanks A M | 9,388 | |
| Wilcox W | 34,202 | 59 |
| Wildam H | 33,825 | 222 |
| Wiley B R | 19,648 | 1,066 |
| Wilford L | 5,778 | 328 |
| Wilk M N | 17,968 | |
| Wilker J B | 3,844 | |
| Wilkie D | 25,532 | 2,221 |
| Wilkins C L | 23,184 | 97 |
| Wilkins S | 27,820 | 1,600 |
| Wilkinson D | 72,473 | 680 |
| Wilkinson L V | 18,643 | 437 |
| Will J | 5,091 | 1,088 |
| Willan G J | 20,932 | |
| Willan S M | 10,918 | |
| Willems R M | 58,488 | 1,435 |
| Williams B J | 20,932 | |
| Williams C | 19,529 | 12,512 |
| Williams C R | 10,774 | 55 |
| Williams D P | 19,165 | 1,038 |
| Williams E M | 31,864 | 59 |
| Williams F M | 2,913 | |
| Williams L | 22,497 | |
| Williams L R | 26,927 | |
| Williams M E | 19,309 | 16 |
| Williams M J | 17,621 | |
| Williams N | 7,655 | 127 |
| Williams N E | 23,693 | 1,220 |
| Williams N E | 32,625 | |
| Williams R | 20,340 | 292 |
| Williams R | 30,218 | 500 |
| Williams R | 20,189 | |
| Williams R D | 3,705 | |
| Williams S | 4,484 | 420 |
| Williams S A | 20,304 | 302 |
| Williams T B | 36,547 | 1,265 |
| Williams W | 446 | |
| Willie J P | 29,576 | 4,721 |
| Willing B | 20,339 | 1,200 |
| Willis S M E | 4,338 | |
| Willman D | 23,704 | |
| Wills M | 380 | |
| Wills S A M | 17,017 | |
| Wilmot B | 24,740 | 243 |
| Wilmot R | 28,895 | 418 |
| Wilsher M M | 23,704 | |
| Wilsner I | 1,568 | |
| Wilson A | 16,090 | |
| Wilson B | 17,185 | |
| Wilson B | 19,304 | |
| Wilson B E | 9,699 | |
| Wilson B G | 13,100 | |
| Wilson B M | 35,746 | 2,307 |
| Wilson B S | 2,370 | |
| Wilson C R | 26,259 | |
| Wilson D | 18,710 | |
| Wilson E | 25,491 | 2,244 |
| Wilson G W | 18,288 | |
| Wilson H | 4,356 | |
| Wilson H A | 14,506 | |
| Wilson J | 515 | |
| Wilson K R | 16,728 | 527 |
| Wilson L A | 5,995 | 248 |
| Wilson L D | 36,485 | 741 |
| Wilson L G | 23,693 | 745 |
| Wilson M | 3,292 | 81 |
| Wilson P D | 27,835 | 1,553 |
| Wilson R L | 31,410 | 14,468 |
| Wilson S A | 5,294 | |
| Wilson V | 19,993 | |
| Wilson W L | 242 | |
| Winchester J G | 33,117 | 9,184 |
| Windle D | 11,194 | |
| Windle M | 1,430 | |
| Wingren L | 7,410 | 358 |
| Winkler D L | 17,834 | |
| Winkler E A | 28,893 | 1,605 |
| Wintemute M J | 28,692 | 2,480 |
| Winter B-A | 18,344 | 16 |
| Winter D G | 23,704 | 194 |
| Winterbottom R J | 1,761 | |
| Wise M A | 12,622 | |
| Wiseman J M | 20,943 | |
| Wishart L | 24,864 | 408 |
| Wishart S M | 6,249 | 257 |
| Withers B E | 28,417 | 2,680 |
| Wittmack W | 20,643 | |
| Wiznuk M M | 8,632 | 413 |
| Woitas M A | 14,638 | |
| Wolkosky G K | 23,704 | 753 |
| Wollenberg B | 12,788 | 480 |
| Wolsey G | | 484 |
| Wolters S | 17,492 | |
| Wolverton J E | 36,904 | 395 |
| Wong A R | 31,060 | 1,669 |
| Wong A S M | 14,346 | 1,417 |
| Wong B | 23,704 | 557 |
| Wong C R | 19,128 | 142 |
| Wong G | 25,478 | 984 |
| Wong H | 25,536 | 1,072 |
| Wong J | 23,704 | 13 |
| Wong L | 28,621 | |
| Wong L C | 373 | |
| Wong M | 19,128 | |
| Wong M | 18,595 | 26 |
| Wong M | 22,187 | |
| Wong M F | 21,112 | |
| Wong S R | 30,189 | |
| Wong T | 28,692 | 2,456 |
| Woo J | 21,769 | |
| Wood C E S | 29,811 | 421 |
| Wood C H | 28,692 | 1,779 |
| Wood D L | 28,099 | 265 |
| Wood D P | 3,832 | |
| Wood G | 53,207 | 9,133 |
| Wood J E | 22,382 | |
| Wood J W | 25,518 | 973 |
| Wood S M | 5,859 | |
| Wood W R | 28,601 | 1,018 |
| Woodall D E | 13,156 | 48 |
| Woodcock H J | 2,401 | 277 |
| Woodcock J M | 16,829 | 165 |
| Woodfall M | 21,695 | 80 |
| Woodland M J | 22,670 | |
| Woodland R M | 23,704 | 193 |
| Woodrow A | 1,472 | |
| Woodruff L J | 21,546 | 2,424 |
| Woods A | 15,751 | |
| Woods J | 26,831 | 660 |
| Woods J D | 18,259 | |
| Woods L | 20,230 | |
| Woods S L | 35,943 | 7,049 |
| Woods V E | 20,196 | 199 |
| Woodward D W | 27,910 | 70 |
| Woodward P E | 49,754 | 79 |
| Woodward S | 29,447 | 31 |
| Wookey V | 8,796 | |
| Woollard D R | 30,810 | 13,313 |
| Woollends J M | 28,245 | 686 |
| Woolsey W J | 33,955 | 4,811 |
| Wootten H J | 19,128 | |
| Worden E M | 17,465 | |
| Work D | 22,960 | 1,224 |
| Work M | 17,930 | |
| Workman C J | 17,727 | |
| Wormald R | 19,128 | |
| Wourms D I | 17,990 | |
| Wray B P | 25,246 | 424 |
| Wray E L | 10 | |
| Wren D | 27,821 | 1,386 |
| Wright A J | 29,108 | 280 |
| Wright C D | 100 | |
| Wright D | 23,704 | 71 |
| Wright H W | 38,803 | |
| Wright J E | 23,495 | 668 |
| Wright J M | 18,499 | 28 |
| Wright J M J | 20,420 | |
| Wright L | 4,531 | |
| Wright M | 28,754 | 348 |
| Wright M J | 14,855 | 823 |
| Wright P | 20,062 | 167 |
| Wright S L | 20,816 | 922 |
| Wu E H | 36,363 | |
| Wuensche M W | 28,195 | 2,266 |
| Wuitschik M | 16,773 | |
| Wunderlich L C | 12,375 | |
| Wurst G F | 20,932 | 27 |
| Wurst J | 233 | |
| Wyatt B | 28,881 | 303 |
| Wyatt D | 17,504 | |
| Wyer D H | 36,032 | |
| Wyer J S | 20,396 | |
| Wylie R J | 21,712 | |
| Wynn I | 285 | |
| Wynn W B | 30,331 | |
| Wynne L D | 17,697 | 143 |

## MINISTRY OF HUMAN RESOURCES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Wynne W E | 9,460 | |
| Wynnychuk J | 23,813 | |
| Wynnychuk S | 3,836 | |
| Wynnychuk S L | 19,330 | |
| Yakel E | 13,061 | |
| Yamada Mari | 4,755 | |
| Yamakawa D | 20,370 | 755 |
| Yantz V J | 8,652 | |
| Yard L K | 4,013 | |
| Yardley A S | 158 | |
| Yaremchuk M C | 3,925 | |
| Yaretz C | 16,075 | |
| Yargeau C E | 11,804 | |
| Yarmie L C | 20,461 | |
| Yarmish M | 15,907 | |
| Yaskowich R | 17,403 | |
| Yates G | 5,248 | |
| Yates L K | 20,932 | 80 |
| Yausie K L | 23,082 | 271 |
| Yaworski D | 11,822 | 107 |
| Yeamans D L | 12,072 | 23 |
| Yeh R | 27,277 | |
| Yelland A | 18,284 | |
| Yelland M | 8,204 | |
| Yelland O M L | 27,227 | |
| Yelland W M | 20,443 | |
| Yellowback B | 5,885 | |
| Yeo C A | 3,943 | |
| Yerburgh R E B | 29,566 | 2,078 |
| Yewchyn J S | 19,602 | 177 |
| Yewell M | 32,510 | |
| Yochim L | 27,704 | |
| Yoneda G | 1,641 | |
| York H G | 11,206 | 353 |
| Young A | 3,849 | |
| Young A | 19,117 | |
| Young B | 28,692 | 125 |
| Young B | 28,718 | 737 |
| Young C A | 9,565 | |
| Young C J | 29,759 | |
| Young D | 25,337 | 7,220 |
| Young E J | 18,595 | |
| Young G A | 23,704 | 140 |
| Young H | 17,673 | |
| Young J | 23,697 | 111 |
| Young J F | 30,345 | |
| Young J M | 16,197 | |
| Young K A | 4,895 | |
| Young L | 3,670 | |
| Young M | 23,662 | 111 |
| Young M C | 24,828 | 700 |
| Young W | 3,322 | |
| Younger S D | 11,851 | |
| Younghusband F | 22,382 | 142 |
| Younghusband J N | 31,512 | 5,981 |
| Yu G | 19,445 | |
| Yu P-H J | 28,365 | 2,888 |
| Yuh A S K | 28,756 | 1,003 |
| Yurkowski M | 16,997 | |
| Zado J L | 19,158 | |
| Zado S | 16,888 | |
| Zaharichuk B | 8,281 | 435 |
| Zaharuk L R | 19,982 | |
| Zajanski C M | 18,327 | |
| Zakouras T | 25,695 | 1,812 |
| Zalepa D A | 3,995 | |
| Zander K A | 2,017 | |
| Zanella R | 12,864 | |
| Zaniol L K | 20,317 | |
| Zapp D A | 667 | |
| Zarbock B | 16,213 | |
| Zarelli H | 23,704 | |
| Zarowny C | 10,920 | |
| Zator A | 22,702 | |
| Zavaglia E M | 10,948 | 289 |
| Zen E | 23,115 | 56 |
| Ziebart M | 14,957 | |
| Zilinski G | 18,742 | |
| Zilinski I | 2,059 | |
| Zimmer M J | 30,049 | |
| Zimmerman B | 19,367 | 15 |
| Zinner H H | 1,220 | |
| Zirul S J | 18,643 | 444 |
| Zorn P L | 17,732 | 128 |
| Zumpano F | 37,208 | 712 |
| Zutter A | 23,076 | 321 |
| Zychowka C L | 18,398 | |
| Other Pay | 257 | |
| Recoveries for union leave | (98,010) | |
| Transfers | (608,267) | (437,853) |
| Totals | 114,808,994 | 2,570,765 |

## MINISTRY OF INDUSTRY AND SMALL BUSINESS DEVELOPMENT

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| McClelland Hon R H Minister | 2,793 | 1,694 |
| Phillips Hon D M Minister | 28,490 | 37,645 |
| Peel A L Deputy Minister | 75,344 | 9,431 |
| Aitken S A C | 19,130 | |
| Albury W E | 696 | |
| Allan M A | 20,934 | |
| Alley A G | 28,671 | 311 |
| Anderson D J | 20,522 | 404 |
| Anderson D R | 28,068 | |
| Artz G P | 37,437 | 12,887 |
| Back I H | 39,786 | 9,325 |
| Barnett D R | 39,786 | |
| Beatty G E | 43,224 | 2,866 |
| Bennett R E | 34,528 | 1,768 |
| Beynon T G | 51,230 | 473 |
| Bittner B B | 33,829 | 297 |
| Blair G R | 38,187 | 4,618 |
| Blasetti F | 32,226 | 1,567 |
| Briggs D N | 20,026 | |
| British Columbia House (non Canadian) | 13,047 | |
| Broadworth L A | 18,609 | |
| Bruce H G | 31,073 | |
| Bullard F S | 33,829 | 6,919 |
| Burgers W H | 28,102 | 698 |
| Burke H G | 3,190 | |
| Butler D P | 395 | 28 |
| Butler S | 19,195 | |
| Caple C N | 41,926 | 1,990 |
| Carey J | 24,215 | |
| Carter B J | 37,341 | 295 |
| Casasempere A | 35,752 | 10,462 |
| Cator B R | 39,592 | 2,219 |
| Cependa L | 18,580 | |
| Chittim G P | 33,829 | 6,504 |
| Clark M G | 44,868 | 8,581 |
| Clark M L | 37,437 | 28,583 |
| Clarke E A | 9,536 | |
| Clarke S J | 17,969 | |
| Climo B G | 33,158 | 4,215 |
| Coldwell L M | 20,522 | |
| Collerman A | 30,069 | 1,691 |
| Colville J R | 37,437 | 1,740 |
| Connor J C | 19,477 | |
| Cosford P M | 4,288 | |
| Cowan D J | 33,829 | 2,698 |
| Cox M R | 5,266 | |
| Crowe S A | 4,539 | |
| Curson J C | 21,684 | |
| Dary C G | 49,193 | 7,777 |
| Davies M J | 18,912 | |
| Depocas G | 38,187 | 2,561 |
| Dolsen B M | 38,498 | 1,601 |
| Doppert B | 17,321 | |
| Dring D H | 34,636 | 9,681 |
| Dufour G A | 28,671 | |
| Duncan L M | 4,168 | |
| Earmme S Y | 38,966 | |
| Edgington L M | 6,437 | |
| Eggleston D | 54,227 | 8,986 |
| Emberley U H | 20,141 | 177 |
| Esmits M | 44,419 | 1,772 |
| Estes C S | 19,273 | |
| Eveleigh J E | 2,069 | 214 |
| Fisher P J | 42,374 | 13,371 |
| Florek D R | 13,478 | |
| Food R A | 58,676 | 15,156 |
| Freeman W E | 43,224 | 2,004 |
| Frey L | 639 | |
| Geerdink N A | 33,829 | 2,151 |
| Godfrey R J | 22,134 | 53 |
| Gower K | 18,128 | |
| Gran C M | 570 | |
| Gray J B | 49,193 | 3,578 |
| Greiner R A | 320 | |
| Grimmer D M | 38,021 | 8,89 |
| Grist C M | 27,505 | 680 |
| Gubbe R M | 38,187 | 3,413 |
| Guthrie S | 15,448 | |
| Haines A J | 20,992 | |
| Hall L F | 22,543 | |
| Hansinger B | 19,130 | |
| Hargreaves D | 36,662 | 6,375 |
| Herman F D | 47,970 | 577 |
| Hewett J | 32,521 | 4,126 |
| Holland R H | 36,654 | 13,226 |
| Hollett S R | 53,980 | 16,682 |
| Hong S A M | 18,215 | |
| Hooker H F | 32,521 | 6,882 |
| Horne G J | 39,786 | |
| Horwood J A | 36,662 | 977 |
| Howard J A | 18,675 | |
| Hunniford D L | 18,547 | |
| Inouye C | 20,008 | |
| Ismail K H | 20,522 | |
| Jackson D | 33,829 | 3,691 |
| Jackson M K | 2,933 | |
| Johnson C A | 14,976 | |
| Johnson E B | 48,393 | 7,348 |
| Johnson G | 19,430 | 802 |
| Johnson J P | 34,877 | |
| Johnson M M | 19,680 | |
| Jones D E | 29,725 | 916 |
| Kellock J L | 5,474 | 127 |
| Kennedy R G | 38,187 | 961 |
| Kierstead K C | 16,179 | |
| Kittredge M A | 36,105 | 562 |
| Knight G R | 7,799 | |
| Kowal J M | 17,666 | |
| Kuhn D B | 3,201 | |
| Lewis C | 20,934 | |
| Loader D | 37,437 | 12,125 |
| Lukaitis C M | 13,544 | |
| MacAree D | 45,006 | 2,100 |
| MacDonald E B | 37,437 | 11,555 |
| MacDonald S A | 18,178 | |
| MacInnis R W | 36,662 | 424 |
| MacKay F C | 46,709 | |
| Mak K K H | 31,199 | 1,794 |
| Malcolm G C | 3,518 | |
| Malkinson W H | 53,980 | 6,481 |
| Man P C Y | 33,829 | 4,028 |
| Manraj N | 17,321 | |
| March D R | 5,853 | 160 |
| Marlatt D E | 24,276 | 113 |
| Marshall S K | 29,826 | |
| Mason J W | 33,829 | 353 |
| Mayoh K A | 497 | 1,882 |
| Mazer B | 15,751 | 699 |
| McBride G | 34,452 | 8,050 |
| McCullough R A | 20,026 | |
| McKay G L | 34,726 | 13,933 |
| McKay J M | 38,196 | 4,886 |
| McKenzie B D | 26,112 | 269 |
| McKeown J | 56,213 | 33,128 |
| McLean D C | 17,876 | 265 |
| McMahon B A | 33,829 | 12,968 |
| McNair J F | 11,038 | |
| McRae D G | 35,923 | |
| McRae G B | 19,704 | 1,221 |
| McReynolds W P | 58,676 | 2,732 |
| Mellor I K | 35,588 | 1,408 |
| Middleton H R | 44,054 | 5,625 |
| Miller S | 43,224 | 165 |
| Miller W D | 42,978 | 7,117 |
| Minnion P G | 33,797 | 4,194 |
| Mitchell E C | 19,632 | |
| Moore K F M | 20,934 | |
| Muth N D | 16,319 | 278 |
| Neill C K | 12,669 | |
| Nelson C D | 52,620 | 9,377 |
| Nescar V J S | 17,870 | |
| Nickolchuk L | 13,736 | |
| Parrott B J N | 31,653 | 912 |
| Pasztor M L | 36,761 | 604 |
| Paul N J | 43,224 | 233 |
| Perez De Tagle O G | 39,786 | |
| Perez C | 7,389 | |
| Picard R A | 33,163 | 582 |
| Piccinin D M S | 28,506 | 128 |
| Pietraszek E T | 43,224 | 324 |
| Purdue R N | 39,786 | 1,175 |
| Quayle M A G | 6,351 | |
| Ralston D E | 33,829 | 1,641 |
| Rife P F | 16,689 | |
| Robbins S P | 7,507 | |
| Rogers P | 27,496 | |
| Roueche K L | 33,764 | 695 |
| Rucki J | 33,158 | 702 |
| Rusman J | 18,813 | |
| Sam R M | 17,374 | |
| Sandve G P | 38,187 | 506 |
| Santosham T V | 37,437 | 6,052 |
| Scambler E | 18,300 | |
| Schoorl F A | 16,946 | |
| Schultz R D | 33,164 | 9,855 |
| Scobie G W | 31,172 | 670 |
| Seltzer P A | 25,921 | 2,781 |
| Semple C M | 6,184 | |
| Shaw C L | 28,768 | 2,333 |
| Sheehan S J | 38,187 | 2,624 |
| Sherwood P A | 25,572 | 2,223 |
| Shum K | 14,153 | |
| Singh H | 52,421 | 653 |
| Skakun E C | 19,130 | |
| Smallenberg G A | 55,507 | 17,426 |
| Smith K G | 38,187 | 12,307 |
| Sorel E J | 36,662 | 2,649 |
| Stewart F J | 20,913 | |
| Strauss I E | 17,273 | |
| Sturrock W J | 18,833 | |
| Suen S | 16,448 | |
| Thomas E J | 9,639 | |
| Thomas M | 355 | |
| Tillein E A | 20,817 | |
| Tompson A E | 20,934 | |
| Tourangeau G E | 18,618 | |
| Track M J | 32,493 | 13,840 |
| Ubungen C S | 19,130 | |
| Uretsky J | 37,422 | 2,917 |
| Vachon B L | 18,694 | |
| Van Dyk J | 10,397 | |
| Van Vianen J I | 17,374 | |
| Vasanji N | 18,231 | |
| Vermaning T A | 11,979 | |
| Vincent L L | 33,829 | 1,233 |
| Von Hagen H | 28,608 | 1,548 |
| Walker J R | 21,783 | |
| Walker S N | 33,829 | 5,354 |
| Walton D B | 38,042 | 1,328 |
| Warburton B E | 46,113 | 1,241 |
| Weir G R | 36,662 | |
| Whitaker R A | 39,786 | 162 |
| Whitters J E | 27,549 | 295 |
| Whitworth I D | 25,519 | |
| Wight C | 19,146 | |
| Williams C | 8,840 | |
| Willis C L | 12,054 | |
| Wilson L L | 9,398 | |
| Wilson M | 334 | |
| Won F | 1,042 | |
| Wright A T | 28,573 | 524 |
| Wright D G | 33,829 | 6,964 |
| Zuyderwijk J J | 31,201 | 1,557 |
| Foreign Service Allowance | 6,739 | |
| Transfers | (104,633) | 110,543 |
| Totals | 5,864,489 | 667,139 |

## MINISTRY OF INTERGOVERNMENTAL RELATIONS

| | Salary $ | Travel $ |
|---|---|---|
| Gardom Hon G B Minister | 31,283 | 18,828 |
| Smith M H Deputy Minister | 59,386 | 13,307 |
| Adams A | 5,630 | |
| Alley J A | 8,218 | 831 |
| Andersen L | 16,897 | |
| Bevan E M | 681 | |
| Blair W A | 30,584 | 28 |
| Botje-Jones A | 24,814 | 7,966 |
| British Columbia House (non Canadian) | 158,088 | |
| Chan L M | 12,575 | |
| Cho L G | 1,873 | |
| Christian R A | 2,976 | |
| Crawford J L | 14,614 | |
| Crossfield J M | 17,126 | |
| Curran C E | 19,027 | 95 |
| Denbigh L R A | 18,408 | |
| Devine S M | 24,816 | 2,185 |
| Dickson K M | 24,633 | |
| Diemer C | 4,039 | 497 |
| Evans-Atkinson E W | 3,193 | 1,318 |
| Firth G I | 20,327 | |
| Guild S D | 19,253 | |
| Gwynne M | 29,973 | 113 |
| Hansen D E | 24,003 | 450 |
| Hart A H | 39,844 | 7,947 |
| Heap P C | 49,217 | 5,383 |
| Henderson E L | 18,588 | 126 |
| Hick W A | 46,119 | 3,570 |
| Isaac C D | 17,589 | |
| Izard D L | 24,620 | 1,011 |
| Kuhn D B | 320 | |
| Lillico R N | 33,908 | 656 |
| Lovett D K | 18,547 | 750 |
| MacKenzie K L | 14,167 | |
| Maranda P B | 31,842 | 48 |
| Martinson A A | 2,167 | |
| Matkin J | 2,704 | |
| McLean T | 7,808 | |
| McNally W | 17,673 | |
| Mercer W | 43,526 | 14,107 |
| Morris D D | 19,444 | 658 |
| Rae J D | 22,258 | 10,476 |
| Rowbottom B A | 24,007 | 430 |
| Rutkauskas L | 31,417 | |
| Schneider D J | 6,191 | |
| Sherwood S | 18,767 | 5,759 |
| Smart W R | 44,139 | |
| Stephen S M | 14,413 | |
| Tarnow N M | 51,647 | 674 |
| Thomas M | 18,390 | 1,108 |
| Webber L F | 19,149 | 138 |
| Whitton R | 18,738 | |
| Foreign Service Allowance | 40,737 | |
| Transfers | 21,349 | (25,543) |
| Totals | 1,291,702 | 72,916 |

## MINISTRY OF INTERNATIONAL TRADE AND INVESTMENT

| | Salary $ | Travel $ |
|---|---|---|
| Phillips Hon D M Minister | 2,793 | 923 |
| McKeown J Deputy Minister | 5,485 | 3,232 |
| Artz G P | 750 | |
| Bennett R E | 692 | 24 |
| Casasempere A | 720 | 187 |
| Clark M L | 750 | 42 |
| Colville J R | 750 | 810 |
| Doppert B | 353 | |
| Eggleston D | 1,000 | 444 |
| Emberley U H | 396 | |
| Fisher P J | 849 | |
| Grimmer D M | 750 | 1,461 |
| Grist C M | 563 | 671 |
| Guthrie S | 588 | |
| Hall L F | 431 | 203 |
| Holland R H | 750 | 5,272 |
| Jackson M K | 508 | 144 |
| Johnson C A | 365 | |
| Johnson E B | 866 | 366 |
| Kierstead K C | 331 | |
| Loader D | 750 | 91 |
| MacDonald E B | 750 | 1,024 |
| MacDonald S A | 365 | |
| Manraj N | 353 | |
| March D R | 588 | 86 |
| Marlatt D E | 8,239 | |
| Marshall S K | 570 | 2,347 |
| McLean D C | 365 | 85 |
| Middleton H R | 813 | 1,109 |
| Mitchell E C | 393 | |
| Picard R A | 665 | 581 |
| Piccinin D M S | 9,676 | |
| Rife P F | 353 | |
| Santosham T V | 750 | 4,864 |
| Scambler E | 367 | |
| Schultz R D | 665 | 1,594 |
| Shum K | 331 | |
| Smallenberg G A | 988 | 65 |
| Track M J | 665 | |
| Vasanji N | 365 | |
| Vermaning T A | 320 | |
| Whitters J E | 552 | 310 |
| Willis C L | 334 | |
| Wilson L L | 393 | |
| Foreign Service Allowance | 432 | |
| Transfers | 65,860 | 11,037 |
| Totals | 115,592 | 36,972 |

## MINISTRY OF LABOUR

| | Salary $ | Travel $ |
|---|---|---|
| Segarty Hon T P Minister | 2,793 | |
| McClelland Hon R H Minister | 28,490 | 8,242 |
| Leslie G D M Deputy Minister | 66,528 | 9,737 |
| Kelly I A Deputy Minister | 75,346 | 17,475 |
| Aarnoudse, P A | 21,967 | |
| Aaron B | 35,690 | 3,670 |
| Abbott M A | 3,579 | |
| Ablett D J | 33,111 | |
| Adams T S | 5,700 | |
| Adkins D R | 35,690 | 969 |
| Adkins K G | 33,346 | 186 |
| Akam L H | 34,385 | 1,843 |
| Albertini K E | 66,178 | 4,709 |
| Almgren R G | 35,667 | 3,692 |
| Amirault V H | 35,690 | 3,813 |
| Anderson B S | 45,407 | 629 |
| Anderson J R W | 35,690 | 2,904 |
| Andrews J P | 8,786 | |
| Anhofer B D | 17,037 | |
| Anset-Beale F | 35,690 | 5,013 |
| Arboleda L | 18,595 | |
| Armstrong G E | 33,248 | 949 |
| Attenborough R | 33,111 | |
| Attewell J E | 770 | |
| Auerbach W I | 41,467 | 3,299 |
| Ayinde A | 31,683 | 3,395 |
| Aykroyd C D | 39,782 | 784 |
| Azad R S | 36,839 | 3,321 |
| Babul N | 17,372 | 183 |
| Bailey E B | 16,695 | |
| Bakker C J | 18,176 | |
| Ball I M | 3,550 | |
| Ballantyne E L | 32,733 | 984 |
| Barker C R | 33,111 | 451 |
| Barley R S | 33,111 | 3,006 |
| Barnett B | 18,595 | |
| Barnett R T | 27,159 | 7,272 |
| Barr-Thompson V | 26,742 | 196 |
| Barrett J | 46,520 | 92 |
| Barrows R A | 39,678 | 703 |
| Barten R J | 30,515 | 2,438 |
| Barton M S | 28,835 | 102 |
| Bauerle H J | 30,317 | |
| Bawa A | 19,127 | |
| Bawtinheimer B G | 30,302 | 220 |
| Bayles D | 17,132 | |
| Bebington A L | 18,595 | |
| Beeby W I | 35,828 | 3,224 |
| Bell A B | 5,409 | |
| Bell D R | 38,232 | 453 |
| Bell E | 10,016 | |
| Bellman L R | 38,285 | 1,307 |
| Benson J M | 19,128 | |
| Bergstrom K | 33,580 | 2,603 |
| Berkes D L | 18,094 | |
| Berrouard L | 19,128 | 117 |
| Berton R | 34,093 | 4,369 |
| Bewley M C | 18,541 | |
| Biggs G W | 38,232 | 2,832 |
| Birnie J | 30,822 | 3,973 |
| Bishop D A | 33,111 | 161 |
| Bishop L M | 19,961 | |
| Bishop M D | 35,690 | 2,808 |
| Bond B A | 7,679 | |
| Boness G K M | 39,691 | 1,394 |
| Bonick M | 10,355 | |
| Booth K J | 2,310 | |
| Booth S A | 7,323 | 692 |
| Borgerson M A | 2,358 | 129 |
| Bosence B | 20,471 | 1,149 |
| Bosma N | 33,111 | 136 |
| Bourrie V R J | 36,787 | 3,315 |
| Bouthillier C E | 35,552 | 7,106 |
| Bowell S J | 7,695 | 924 |
| Brach M L | 2,983 | |
| Bradbeer J E | 35,690 | 7,395 |
| Bragg V | 17,024 | |
| Bramhoff T D | 13,095 | |
| Branter F | 2,402 | |
| Brassington J | 30,302 | 336 |
| Bray M L | 17,895 | |
| Brodie E M | 19,938 | 267 |
| Brodie G A | 30,113 | 147 |
| Brown D W | 20,291 | 1,816 |
| Brown S W | 25,012 | 156 |
| Bruce D E G | 32,518 | 1,176 |
| Brugger W | 33,111 | 3,547 |
| Brunsdon R B | 20,180 | 2,622 |
| Bunn R G | 29,542 | 141 |
| Burdett M A | 18,615 | |
| Burke E | 17,368 | 862 |
| Burtnick J | 957 | |
| Burton A G | 41,032 | 668 |
| Bush G A | 20,402 | |
| Butler D P | 19,554 | |
| Butler R M | 32,439 | 416 |
| Byrnes L | 17,076 | |
| Caisip E A | 19,128 | |
| Calado J C | 30,024 | 2,997 |
| Calderwood G J | 39,691 | 702 |
| Cameron I | 35,690 | 2,955 |
| Campbell P | 18,722 | 436 |
| Cane J T | 11,438 | |
| Cannon J E | 27,070 | |
| Carl V R | 33,124 | 5,514 |
| Carragher W E | 26,467 | 1,130 |
| Carson K R | 35,687 | 2,242 |
| Casler K D | 20,162 | 474 |
| Cato N K | 21,813 | 159 |
| Chamberlain K | 18,412 | 1,734 |
| Chandra J | 17,673 | |
| Chapelas J A | 52,111 | 4,066 |
| Charlton S D | 18,626 | 155 |
| Cherry M G | 24,909 | 1,581 |
| Chisholm M R | 21,174 | |
| Chisholm V M | 18,627 | |
| Chiu S S | 26,561 | |
| Chiz D | 32,989 | 2,986 |
| Cho L G | 17,257 | 113 |
| Chow J | 17,673 | 2,408 |
| Christofferson R A | 33,111 | 378 |
| Chu E M | 957 | |
| Chung L | 29,348 | |
| Churchill S L | 19,128 | |
| Clancey C | 17,705 | |
| Clark E | 33,307 | 3,282 |
| Clark E A | 35,690 | 4,421 |
| Clark L G | 18,577 | |
| Clark M W | 48,809 | 2,133 |
| Cline B | 30,187 | 3,599 |
| Clutchey L M | 17,165 | 12 |
| Coell N S | 20,024 | |
| Coffey C | 19,128 | |
| Colburn G W | 32,949 | 690 |
| Cole B W | 51,728 | 2,731 |
| Collins B L | 12,275 | |
| Collins S W | 35,690 | 4,438 |
| Colosie S S | 38,232 | |
| Cook J E | 35,348 | 5,530 |
| Coombs R M | 33,185 | 903 |
| Copeland K R | 31,257 | 1,329 |
| Cormack W R | 5,109 | |
| Corrigal R B | 36,885 | 1,446 |
| Costella A | 33,111 | 30 |
| Courville P | 900 | |
| Coxe M E | 19,053 | |
| Coyne J M | 33,258 | 1,119 |
| Crawford A E | 17,721 | |
| Crawford B M | 16,663 | |
| Crocker T A | 18,692 | 476 |
| Cromwell S M | 15,750 | |
| Crook M | 17,680 | |
| Crosato S J | 13,366 | 41 |
| Crossman D | 17,622 | 91 |
| Cumiskey B | 5,420 | |
| Cumming H H | 33,111 | 4,097 |
| Cunningham H J | 33,111 | 698 |
| Cunningham J | 9,023 | |
| Currie V | 23,184 | |
| Dacko R M | 33,111 | 4,196 |
| Dandeneau P A | 32,253 | 2,270 |
| Daniels G G | 35,690 | 1,777 |
| Dashwood B R | 23,528 | |
| Davie P D | 33,111 | 3,171 |
| Davis P | 30,302 | 1,538 |
| Davis R A | 28,452 | 7,710 |
| Davison M H | 47,758 | 19,901 |
| Denney N J | 35,828 | 4,706 |
| Dennis W H | 38,285 | 3,008 |
| Dettwiler D | 33,111 | 12 |
| Devine A P | 45,121 | 4,246 |
| Devlin E C | 32,044 | 6,912 |
| Dewhurst G D | 33,111 | 183 |
| Dick J | 19,364 | 194 |
| Dickout N I M | 19,128 | |
| Dickson R N | 31,015 | 1,158 |
| Dobie G | 31,866 | 621 |
| Dodds T L | 38,005 | 636 |
| Don J S | | 342 |
| Dow J W | 31,813 | 2,426 |
| Doyle G | 15,265 | |
| Dressler H R | 18,285 | |
| Drew C A | 20,606 | 517 |
| Dring A H | 33,111 | 3,127 |
| Driscoll P T | 49,358 | 3,335 |
| Drougel S L | 18,590 | |
| Dunning D J | 19,328 | 141 |
| Dussault U M | 17,944 | |
| Dutcyvich E | 35,690 | 5,773 |
| Easingwood K | 19,128 | 31 |
| Eason F W | 33,111 | 1,330 |
| Eastman D L | 21,704 | 156 |
| Easton G E | 11,725 | 3,494 |
| Edelman N M | 27,711 | 720 |
| Edgett J R | 55,144 | 4,719 |
| Egan L L | 31,257 | 9,974 |
| Elchuk K G | 40,793 | 2,648 |
| Elford L | 17,673 | 25 |
| Elliot G B | 33,111 | 3,414 |
| Elliott S | 18,016 | |
| Engler W | 35,690 | 3,672 |
| Enwright R J C | 35,980 | 6,420 |
| Ernst H M | 31,813 | 3,947 |
| Espenhain A L | 20,836 | 12,672 |
| Evans D | 831 | |
| Fagerlund R J | 35,690 | 1,624 |
| Farnese P A | 19,389 | 128 |
| Fayle R E | 19,161 | 260 |
| Fehr R G | 35,690 | 406 |
| Ferguson C | 18,704 | 994 |
| Ferrier G | 19,109 | |
| Ficzycz P T | 15,625 | 301 |
| Finch C J | 19,348 | 833 |
| Finlay H S | 33,111 | |
| Finlayson A | 957 | |
| Fischer I E | 33,784 | 2,835 |
| Fleming W W | 33,111 | 1,884 |
| Fletcher E A | 35,690 | |
| Fletcher R K | 11,289 | |
| Florendo B | 28,890 | 379 |
| Floyd C | 17,382 | |
| Foley B W | 33,599 | 1,497 |
| Foley C J | 33,111 | 763 |
| Foley D M | 15,416 | |
| Ford B | 6,294 | |
| Foresman E R | 39,779 | 14,265 |
| Forgie S L | 19,909 | 97 |
| Forrington J W | 33,111 | 2,744 |
| Fowler M | 18,285 | |
| Fox C M | 957 | |
| Franklin H L | 20,932 | 722 |
| Fraser D C | 32,934 | 2,135 |
| Fraser R A | 6,722 | 99 |
| Friesen B | 26,200 | |
| Friesen H K | 33,111 | 74 |
| Fulton C | 16,567 | 277 |
| Funk H E D | 33,160 | |
| Gabbs G J | 32,616 | 4,385 |
| Gardner T B | 33,111 | |
| Garland P A | 24,822 | |
| Garnsey R C | 24,949 | 361 |
| Gauthier E | 17,990 | 72 |
| Geddes F G | 52,111 | 3,568 |
| Geddes L W | 19,007 | 2,636 |
| Gelinas T E | 17,382 | |
| Gellately D G | 29,727 | 1,955 |
| Genaille D | 17,620 | |
| George G A | 37,349 | 2,216 |
| Gifford B T | 31,257 | 1,370 |
| Gilmour C M | 56,754 | 7,515 |
| Giuliano M E | 20,024 | 394 |
| Glemnitz P F | 31,037 | 409 |
| Glew W H S | 35,690 | 2,292 |
| Goff B J | 26,167 | 1,776 |
| Goguen A | 10,746 | |
| Goodman L | 31,660 | 3,523 |
| Gorkoff V | 17,259 | 365 |
| Gornall D W | 6,468 | 51 |
| Gower D L | 18,338 | 59 |
| Gowland R | 39,404 | 128 |
| Gracey D J | 15,416 | |
| Grady M F | 39,739 | 10,812 |
| Gran C M | 29,076 | |
| Granger S A | 34,547 | 12,105 |
| Graves V I | 35,690 | 2,559 |
| Gray R J | 64,529 | 19,158 |
| Greenaway P | 35,125 | 382 |
| Greene I | 16,079 | |
| Greene V J | 4,624 | 92 |
| Greenlaw B | 31,462 | 9 |
| Greenwood J R | 33,111 | 591 |
| Greiner R A | 12,517 | |
| Gudgeon G K | 27,441 | |
| Guilbault M | 36,317 | 848 |
| Haase J W E | 33,111 | 1,944 |
| Hailes N T J | 33,526 | 13,110 |
| Haines G H | 33,111 | 1,825 |
| Hale B A | 33,111 | 6,893 |
| Hale M G | 30,696 | 1,123 |
| Hall C | 34,367 | 3,424 |
| Hall D | 18,692 | 156 |
| Hall E M | 19,890 | |
| Halligan F | 35,690 | 78 |
| Halusiak C G | 8,364 | 14 |
| Hamann L | 15,519 | 880 |
| Hamchuck E F | 28,452 | 712 |
| Hamilton F M | 17,990 | |

## MINISTRY OF LABOUR—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Hardisty S I | 8,688 | |
| Hardman M G | 38,232 | 4,232 |
| Hardy D E | 8,028 | 29 |
| Hardy L | 29,041 | 204 |
| Harney L | 20,560 | 695 |
| Harris C G | 18,058 | 103 |
| Harrison C L | 11,837 | 68 |
| Hartshorn G R | 39,072 | 861 |
| Hastings L | 18,493 | 308 |
| Hastings N J | 33,111 | |
| Haudin L M | 3,955 | |
| Haugan E M | 33,111 | 23 |
| Hawkins M T | 18,077 | |
| Hay B M | 18,595 | 294 |
| Heagle E W | 37,349 | 667 |
| Healey N A | 35,690 | 278 |
| Hegan F E | 20,932 | |
| Heidelbach J | 37,493 | 7,264 |
| Heinekey R B | 27,422 | 3,033 |
| Henderson B | 18,595 | |
| Henry O M | 19,128 | |
| Hesford L J | 5,120 | 738 |
| Heywood C G | 6[illegible],101 | 15,490 |
| Hick V F B | 2[illegible]71 | 1,001 |
| Hickman C A | 8,381 | |
| Higgins R S | 14,125 | 190 |
| Hill J M | 4,153 | 317 |
| Hillian S J | 15,704 | 255 |
| Hodgetts I | 36,941 | 293 |
| Hoffman R J | 35,622 | 712 |
| Holm D | 1,117 | |
| Holman D M | 12,741 | 1,526 |
| Hooson A E | 33,928 | 3,095 |
| Hope G M | 4,599 | 99 |
| Hopkins W J | 33,111 | 125 |
| Hopper G R | 8,819 | 764 |
| Horvath J E | 34,013 | 1,986 |
| Hoskins H | 18,595 | |
| Howard L J | 18,554 | 15 |
| Howells M E | 34,593 | 251 |
| Hudson B L | 21,037 | 511 |
| Hudson H | 31,257 | 602 |
| Huebner H D S | 45,132 | 438 |
| Hugh R J | 33,111 | 1,732 |
| Hughes K T J | 45,593 | 10,711 |
| Huhtala M H | 28,099 | 606 |
| Hume D J | 28,000 | 583 |
| Hunter A | 19,082 | |
| Hunter M E | 20,024 | |
| Hunter R G | 33,111 | 3,646 |
| Hutton E | 36,989 | 130 |
| Hutton I A | 20,023 | 128 |
| Indridson R S | 36,060 | 312 |
| Ingram I M | 37,511 | |
| Ireland O J | 16,596 | |
| Irving D J | 18,664 | |
| Iverson V D | 17,561 | 226 |
| Jackson B J | 35,690 | 1,206 |
| Jaffer G | 27,116 | |
| Jameson M C | 6,072 | |
| Jamieson J P | 33,111 | 1,480 |
| Jang L | 18,643 | |
| Janzen V P | 33,111 | 4,908 |
| Jasper G J | 18,267 | |
| Jay I D | 33,111 | 4,660 |
| Jessen K H | 33,111 | 4,684 |
| Jickling G W S | 39,378 | 2,509 |
| Joe J I D | 34,688 | 1,110 |
| Johima H F | 18,524 | |
| Johnson G J | 16,982 | 832 |
| Johnson J H | 33,508 | 59 |
| Johnson K D J | 30,861 | |
| Joli L | 37,664 | 1,312 |
| Jolliffe K D M | 19,128 | 1,140 |
| Jordan J D E | 29,193 | 1,754 |
| Joys L L | 12,524 | |
| Judd M | 20,595 | |
| Kaminski K S | 18,595 | |
| Kane K | 8,246 | |
| Karroll J M | 9,131 | 1,474 |
| Katz A D | 40,603 | 3,015 |
| Kaulback I M | 18,595 | |
| Kay C | 46,436 | 70 |
| Kaye K | 48,477 | 1,082 |
| Keeping L | 18,082 | |
| Kelleher S F D | 24,609 | 2,821 |
| Keller L E | 33,111 | 1,573 |
| Kelly K K | 35,690 | 2,051 |
| Kennedy C B | 18,715 | |
| Kennedy T J | 41,467 | 4,159 |
| Keogh J N | 33,111 | 2,860 |
| Kessel G E | 30,024 | 397 |
| Kilburn G P | 18,598 | 171 |
| Killeen S J | 40,622 | 18,053 |
| King G R | 669 | |
| King M | 32,185 | |
| Kingman L A | 35,828 | 5,030 |
| Kinzie J D | 68,437 | 3,223 |
| Kirschman S A | 19,128 | |
| Knight A E | 30,024 | 1,911 |
| Knight J E | 4,723 | |
| Knight M C | 7,379 | |
| Knutson V M | 33,111 | 1,708 |
| Kobe N | 18,577 | 48 |
| Koinoff S J | 43,727 | 365 |
| Konrath M A | 11,804 | |
| Koper J A | 20,932 | |
| Korstrom F | 18,692 | |
| Koselowski J E | 6,611 | |
| Kosteckyj B | 42,190 | 928 |
| Kranza L J | 19,133 | 275 |
| Krell R D | 31,257 | 1,968 |
| Kucherka R A | 35,690 | 1,919 |
| Kunze B A | 19,990 | |
| Kurtz E P | 41,032 | 2,492 |
| Kutzner I | 7,117 | |
| Laing M | 18,595 | |
| Laliberte W | 19,020 | 735 |
| Lamble J | 32,930 | 3,136 |
| Laminski J N | 45,166 | 6,544 |
| Landrath E F | 17,990 | |
| Landry C J | 6,955 | |
| Lang M E | 15,416 | |
| Langford R F | 3,666 | 1,043 |
| Langill L R | 39,072 | 516 |
| Laporte P G | 30,419 | 2,079 |
| Larsen R J | 18,128 | |
| Lavallee F C | 2,011 | |
| Lavender V | 35,690 | 3,521 |
| Law J F | 38,232 | 104 |
| Lawson G W | 54,598 | 3,622 |
| Lawson J D | 33,111 | 44 |
| Layne A S | 28,426 | |
| Layton C W | 33,111 | 2,984 |
| Leadbetter D B | 34,026 | 256 |
| Lee J C | 38,964 | 499 |
| Leevers M S | 5,759 | |
| Leksen F G | 32,733 | |
| Leonard B | 2,765 | |
| Lessard D J | 35,690 | 111 |
| Lessard T | 31,782 | 440 |
| Leung A C | 21,483 | |
| Levey G S | 51,263 | 3,246 |
| Lick D J | 675 | |
| Lightfoot C | 14,892 | 764 |
| Lilly V E | 33,111 | 2,527 |
| Lindgren D L | 25,683 | |
| Lindsay B J | 31,400 | 3,520 |
| Lindsay S D | | 2,103 |
| Lippold R P | 35,690 | 4,202 |
| Little A R | 32,769 | 3,848 |
| Lockhart L | 8,339 | |
| Lofting J | 6,177 | |
| Logie L | 20,309 | 295 |
| Long F R | 51,460 | 7,695 |
| Longmuir C | 18,968 | |
| Longpre R S | 21,512 | 1,918 |
| Look M S L | 18,695 | |
| Lowey L L E | 18,226 | 90 |
| Luck A R | 47,521 | 798 |
| Ludwig M | 16,780 | |
| Lumb Y | 7,349 | |
| Lundy A | 20,345 | 1,946 |
| Lussier V | 18,073 | |
| Lyle G E | 36,179 | 8,776 |
| MacArthur D H | 35,828 | 3,523 |
| MacDonald A | 64,708 | 5,570 |
| MacDonald B M | 38,695 | 310 |
| MacDonald E A | 33,618 | 1,020 |
| MacDonald J L | 5,544 | 3,194 |
| MacDonald J R | 33,111 | 4,076 |
| MacDonald S B S | 19,128 | |
| MacFarlane W | 33,111 | 5,315 |
| MacGregor G | 28,099 | 432 |
| MacIndoe T M | 27,329 | 1,721 |
| MacKenzie N G | 34,132 | 2,711 |
| Mackoff S | 32,302 | 546 |
| MacLean K J | 28,236 | 782 |
| MacLeod M | 16,425 | 232 |
| MacNeill C I | 37,272 | 2,314 |
| MacPherson C M | 19,207 | 160 |
| Madore G H | 33,255 | 531 |
| Magnusson R M | 35,020 | 865 |
| Mahadeo R M S | 7,168 | |
| Mahil H P | 30,696 | 2,097 |
| Mann C | 36,097 | 4,162 |
| Mann T F | 33,111 | 90 |
| Marcotte B A | 1,061 | |
| Marcus E J | 2,726 | |
| Markides A G | 64,708 | 2,048 |
| Marshall T N | 2,366 | |
| Martin D M | 7,456 | |
| Martin G R | 35,690 | 604 |
| Martin K R | 48,201 | 455 |
| Martin M C | 10,994 | 1,954 |
| Martin W | 36,138 | 2,284 |
| Mason S A | 2,664 | |
| Mast R A | 33,111 | 515 |
| Maundrell H W | 38,863 | 1,297 |
| Maxwell M E C | 33,111 | 2,868 |
| Mayoh K A | 23,698 | |
| McAmmond D R | 6,468 | 49 |
| McArthur G D | 21,834 | 6,243 |
| McBride A | 27,070 | |
| McCandlish C J | 17,960 | |
| McComb M F | 20,932 | |
| McConnell D C | 32,912 | 1,936 |
| McCune A M | 17,062 | |
| McDonnell J | 33,206 | 3,823 |
| McElroy J E | 41,100 | 1,884 |
| McElroy S A | 20,976 | 417 |
| McEwen G | 17,990 | 7 |
| McEwen R S | 26,045 | 1,628 |
| McFarlane J C | 30,302 | 3,653 |
| McFarlane S | 17,569 | |
| McGillivray M L | 18,037 | |
| McGregor K L | 1,791 | |
| McGuire R | 28,862 | 1,676 |
| McIntyre S N | 43,643 | 7,783 |
| McKay L G | 8,357 | |
| McKean E | 36,367 | 1,160 |
| McKenzie A J | 20,008 | 1,741 |
| McKenzie C M Y | 33,111 | 2,333 |
| McLean E M | 39,338 | 3,975 |
| McLure J | 23,331 | |
| McMahon S M | 19,128 | 267 |
| McNicol M P | 1,798 | |
| McNie C A | 8,184 | |
| McRoberts W J | 30,607 | 2,361 |
| Medforth H | 35,690 | 174 |
| Mellors W G | 33,111 | 4,821 |
| Menzel S | 19,466 | 1,163 |
| Mercurius M V | 5,855 | |
| Merke N H | 34,872 | 5,644 |
| Merz A W | 33,212 | 2,508 |
| Mester R | 34,367 | 149 |
| Methot L L | 19,128 | |
| Michaels J D | 64,708 | 5,420 |
| Middleton O J | 19,128 | |
| Miller A R | 33,680 | 10,302 |
| Miller J N | 33,111 | 3,785 |
| Miller R E | 13,612 | |
| Milne R G | 35,690 | 4,354 |
| Mitchell J J | 18,595 | |
| Mitchell M F | 36,874 | 3,899 |
| Molloy S J | 15,765 | 882 |
| Montgomery W R | 46,741 | 328 |
| Moodie C Y | 18,755 | |
| Moonen J E | 1,701 | |
| Moore G J A | 32,817 | 1,192 |
| Moore P L | 43,850 | 478 |
| Moore S A | 63,463 | 335 |
| Moore W | 49,020 | 4,881 |
| Moran P | 8,271 | |
| Morisette D E | 38,232 | 2,397 |
| Morris M E | 28,858 | 3,505 |
| Morris P | 18,404 | |
| Morrow J A | 37,198 | 4,314 |
| Moser A J | 48,067 | 2,585 |
| Mould W D | 15,764 | |
| Mueller H | 33,917 | 4,703 |
| Mulder D S M | 27,133 | |
| Mullaney R F | 34,348 | 4,841 |
| Mullins W J | 38,325 | 3,056 |
| Mulvihill K J | 16,134 | |
| Munro-Townsend T A | 6,744 | |
| Murdoch H | 33,111 | 6,786 |
| Murphy J | 20,855 | 367 |
| Murray J F | 25,978 | |
| Murray L P | 35,690 | 982 |
| Myers E R | 33,238 | 876 |
| Nadeau E F | 22,403 | 660 |
| Narayan J S | 20,024 | 97 |
| Naso L | 19,255 | |
| Nelson G M | 16,712 | |
| Nera G A | 20,932 | 163 |
| Neumann B L | 18,595 | |
| Nickerson W E | 33,111 | 1,416 |
| Nielsen S | 17,879 | 1,514 |
| Niessen L E | 18,595 | |
| Nitikman R C | 41,467 | 2,972 |
| Nixon K | 27,156 | |
| Noble L M | 5,443 | 147 |
| Nostell K D | 30,024 | 126 |
| Nord G M | 18,304 | |
| Nordin M G | 10,065 | |
| Norsworthy T J | 33,111 | 3,536 |
| Noskin C J | 17,382 | 20 |
| Nutter J M | 33,652 | 2,346 |
| O'Malley K | 23,560 | 14 |
| O'Neal K | 33,111 | 1,585 |

## MINISTRY OF LABOUR—Continued

| | Salary $ | Travel $ |
|---|---|---|
| O'Neill D | 49,300 | 11,723 |
| Oberg F K | 19,384 | |
| Obrien D | 2,255 | 71 |
| Olesiejuk S E | 35,690 | 1,286 |
| Oliver E L | 33,437 | 2,114 |
| Oliver H G | 33,162 | 147 |
| Olson B M | 16,819 | |
| Olson P | 19,945 | |
| Omelance J | 17,656 | |
| Omstead G | 29,085 | 1,074 |
| Orourke P J | 2,457 | 128 |
| Pachal N R | 16,695 | 790 |
| Painter D A | 22,896 | 900 |
| Paquin A F | 3,679 | 2,131 |
| Paquin S D | 35,042 | 3,285 |
| Parasiuk W | 7,589 | |
| Parker B L | 15,904 | |
| Parkinson M N | 19,472 | 1,505 |
| Parks J | 1,676 | |
| Pastro L J | 18,450 | |
| Patrick S | 765 | |
| Pavan F H | 35,690 | 2,016 |
| Peain W N | 35,828 | 4,943 |
| Pekeles R A | 19,735 | 1,925 |
| Penner D A | 18,435 | |
| Pennoyer J I F | 16,901 | 7 |
| Pereira C L | 25,572 | 277 |
| Perrie S G | 19,140 | |
| Petrie P M | 14,457 | 567 |
| Phillips B | 9,561 | 16 |
| Phillips D E | 18,595 | |
| Phillips R J | 47,575 | 4,651 |
| Pigeau W P | 33,111 | 7,885 |
| Pinard J E | 17,541 | |
| Pinard S J | 6,468 | 27 |
| Pirart C | 18,881 | |
| Pitt W F | 33,327 | 920 |
| Pleasants D V | 35,690 | 4,208 |
| Poeschek G L F | 33,258 | 1,923 |
| Poirier S J | 19,128 | 119 |
| Pommer V C | 19,128 | |
| Porcina R A | 33,111 | 791 |
| Porter D B | 28,099 | 292 |
| Porter J L | 6,962 | |
| Portigal A H | 57,074 | 891 |
| Powell E D | 34,688 | 5,599 |
| Price D L | 17,893 | |
| Priebatsch P E | 33,297 | 1,910 |
| Pritchard E M | 17,046 | |
| Propp W W | 18,595 | 2,481 |
| Prowal S K | 22,139 | 119 |
| Purdy W D | 49,097 | 1,599 |
| Quee J | 35,690 | 876 |
| Rainey G H | 34,221 | 1,999 |
| Rankel K | 33,111 | 4,277 |
| Rantucci M L | 33,111 | |
| Ravenstein K | 33,111 | 1,047 |
| Ray L A | 1,595 | |
| Raymond A M | 28,147 | 2,903 |
| Razzell K | 7,648 | |
| Read A W | 35,828 | 6,514 |
| Reader R H | 33,111 | 5,821 |
| Reddick B A | 40,512 | 1,126 |
| Redhead A W | 17,372 | |
| Redmond M | 22,234 | 557 |
| Reed D M | 15,663 | |
| Rees A J | 35,669 | |
| Reichel H P | 6,365 | |
| Reid A | 37,240 | 2,076 |
| Reid D | 40,485 | 18,652 |
| Reid M | 17,673 | |
| Reid S P | 10,486 | 997 |
| Reitsma M G C | 33,111 | 1,652 |
| Renwick R J | 35,828 | 2,954 |
| Reynolds E | 18,595 | 391 |
| Reynolds K M | 33,111 | 632 |
| Rhymer D W | 23,554 | 593 |
| Richardson D | 19,064 | 194 |
| Ridley A E | 18,214 | |
| Rieck P R | 19,105 | 20 |
| Rill L L | 21,025 | |
| Ritchie S E | 20,557 | 4,791 |
| Riva A M | 22,084 | |
| Robbins K L | 18,098 | |
| Roberts E C | 32,815 | 5,364 |
| Robertson A M | 33,111 | 12 |
| Robertson B W | 33,611 | 229 |
| Robson R L | 27,303 | 149 |
| Roesner N T | 29,962 | 661 |
| Ronse E J | 24,087 | 1,147 |
| Ross A J | 30,024 | 1,957 |
| Ross E | 33,111 | 5,130 |
| Ross E B | 17,622 | |
| Ross-Jones D | 34,966 | 29 |
| Roussinos L | 35,690 | 7,746 |
| Ruccius E | 7,518 | |
| Rusnak G J | 18,595 | |
| Russell D G | 47,046 | 7,495 |
| Rutledge B J | 18,995 | |
| Saggo G | 20,148 | |
| Salter E | 18,542 | |
| Salter M M | 10,197 | 1,018 |
| Salter R A | 33,111 | 2,301 |
| Samson N W | 37,925 | 3,612 |
| Sandahl N S | 35,690 | 4,953 |
| Sands H M F | 33,111 | 2,801 |
| Sanger L J | 17,097 | |
| Santano L | 35,690 | 2,093 |
| Sapers S A | 6,958 | |
| Saretsky J M | 26,725 | 242 |
| Sargent S J | 33,111 | 1,220 |
| Saunders T L | 6,478 | |
| Sayenchuk C A | 800 | |
| Scanland M E | 9,318 | |
| Schaeffer I W | 38,370 | 705 |
| Schleiermacher J C | 12,637 | 7 |
| Scholten M | 18,822 | |
| Schuyff J | 39,782 | 1,943 |
| Schwarz H W | 48,823 | 6,437 |
| Scott L J | 12,481 | |
| Scott W A | 18,595 | 7 |
| Seip D | 18,698 | |
| Sequeira V R | 20,024 | |
| Seward W C | 33,030 | |
| Shantz C | 35,347 | 5,089 |
| Sheen P R | 64,708 | 3,222 |
| Sheng R Q | 30,581 | 591 |
| Shepherdson D K | 32,817 | 4,161 |
| Sheppard T D | 33,111 | 1,332 |
| Shipman J M | 2,736 | |
| Shori M A C | 33,111 | 266 |
| Shuffler D O | 35,690 | 5,081 |
| Shuster R | 18,356 | |
| Singer J | 27,293 | 516 |
| Sisterson M | 12,036 | |
| Skubiski J M | 4,810 | 205 |
| Small J H | 37,679 | 803 |
| Smith J A | 45,774 | 154 |
| Solberg P A | 666 | |
| Sollis R P | 51,369 | 9,468 |
| Southwell S V | 24,416 | |
| Spicer K E | 33,111 | 1,440 |
| Spotswood D | 17,481 | |
| Sproule H | 11,656 | |
| Sproule J F | 33,111 | |
| Sproull H R | 33,111 | 5,645 |
| Stackhouse S | 56,434 | 11,575 |
| Stadler L J | 35,687 | |
| Stafford E A | 18,595 | |
| Stanton P D | 33,825 | 1,296 |
| Stapleton M M | 33,258 | 1,586 |
| Starratt D F | 20,880 | 2,012 |
| Stav J A | 22,097 | 120 |
| Stea R A | 40,965 | 9,674 |
| Steed D A | 15,912 | 74 |
| Steele P M | 22,841 | 690 |
| Steven K | 17,315 | |
| Stevens E | 31,683 | 5,320 |
| Stevens G W | 32,457 | 1,093 |
| Stevens R W | 17,372 | |
| Stitt B A | 23,130 | |
| Stoll P A | 35,248 | 3,100 |
| Stone C | 20,309 | 1,771 |
| Strachan A | 29,574 | 3,139 |
| Strongitharm G D | 41,467 | 4,217 |
| Sundquist S A | 19,128 | |
| Surine D E | 15,230 | |
| Sutton S Y | 18,638 | |
| Swendson W B | 33,111 | 2,097 |
| Sylvester O | 42,899 | 2,705 |
| Taiji S V | 6,468 | 38 |
| Taylor C E | 20,617 | |
| Taylor C M | 34,151 | 959 |
| Taylor S | 18,595 | |
| Taylor S | 5,944 | |
| Taylor S M | 17,101 | |
| Tejpar R A | 23,798 | |
| Ternes R | 1,881 | |
| Terrico A J | 1,097 | |
| Thiessen D B | 26,503 | |
| Thomas N J | 10,141 | |
| Thomas P J | 38,232 | 1,879 |
| Thompson E | 33,671 | 1,828 |
| Thompson J B | 17,873 | |
| Thompson S G | 15,289 | 128 |
| Thorsen D E | 33,111 | 3,269 |
| Threlfall P G | 28,633 | 873 |
| Titterton G | 33,111 | 338 |
| Todd J D | 21,333 | |
| Todd K M | 8,243 | |
| Tolton D J | 21,337 | 5,874 |
| Tooby V K | 19,127 | 301 |
| Toogood J R | 34,907 | 7,121 |
| Torrans W S | 35,690 | 1,973 |
| Tracy P A | 18,602 | 3,399 |
| Trasolini J | 319 | |
| Trifunovic V | 18,696 | 149 |
| Tugade T A | 18,897 | |
| Turnbull J G | 38,232 | 1,695 |
| Turner M L | 40,485 | 5,567 |
| Tuttle R M | 33,111 | 3,805 |
| Tweedie R M | 36,799 | 509 |
| Twilley S F | 17,230 | |
| Twine B J | 19,026 | |
| Uhrin M | 10,156 | |
| Upton G N | 32,989 | 1,909 |
| Van Der Horst J M | 33,111 | |
| Vance P | 29,306 | 1,104 |
| Vandyke P M | 27,263 | 764 |
| Vaylon C | 27,258 | 157 |
| Vegsund H | 11,186 | 34 |
| Venables E | 7,862 | |
| Verboven B I | 34,634 | 2,947 |
| Verbrugge N | 34,688 | 4,013 |
| Viereck L S | 38,838 | 13,258 |
| Vilim J | 25,619 | 278 |
| Voth J L | 957 | |
| Walkden H T | 33,111 | 934 |
| Wall H | 19,319 | |
| Wallace L S | 16,842 | 900 |
| Walter D | 18,421 | 257 |
| Walters R M | 19,128 | |
| Wan T | 319 | |
| Wanless G R | 32,593 | |
| Ward G A | 47,576 | 856 |
| Wardstrom G C | 33,111 | |
| Warner R B | 19,128 | |
| Warren J M | 18,668 | |
| Warren S | 8,967 | |
| Waterston J E | 47,434 | 4,979 |
| Watkins W L | 6,659 | 1,724 |
| Watters W C | 35,690 | 3,832 |
| Watts J J | 39,072 | 2,140 |
| Watts S | 33,111 | 1,073 |
| Webster D | 23,184 | 38 |
| Weeteringen L | 33,111 | 811 |
| Weir G R | 12,454 | 944 |
| Wheatley P A M | 5,828 | |
| Whelan O | 28,452 | 3,431 |
| White J E | 30,908 | 2,037 |
| White K G | 37,005 | 1,315 |
| Whitehead S | 10,907 | 45 |
| Whitely S E | 1,942 | |
| Wick J M | 18,172 | |
| Wiebenga G | 17,050 | |
| Wilde R J | 33,111 | 1,935 |
| Wilkinson M W | 28,438 | 4,197 |
| Williams B | 41,043 | 5,564 |
| Williams B E | 64,708 | 3,364 |
| Williams J | 660 | |
| Williams R F H | 46,218 | 2,178 |
| Williamson J A | 41,467 | 3,347 |
| Willis A | 28,595 | 1,672 |
| Willoughby N | 17,271 | 4,673 |
| Willumsen K B | 35,883 | 3,023 |
| Wilson C | 15,591 | 175 |
| Wilson D J | 41,631 | 5,346 |
| Wilson E J | 35,690 | 210 |
| Wilson G I | 35,621 | 2,065 |
| Wilson M | 7,084 | |
| Winnig R A | 37,697 | 4,349 |
| Winter L J | 19,128 | 14 |
| Wong P Y | 17,990 | |
| Wong S | 29,090 | |
| Woonacott W H | 40,512 | 1,219 |
| Woo D M | 16,841 | |
| Woo R M | 18,390 | |
| Wood E W | 35,828 | 3,773 |
| Worthington J | 33,111 | 334 |
| Wright J R | 19,128 | 456 |
| Wright T J | 35,690 | 3,969 |
| Yannuzzi G | 20,932 | 1,322 |
| Yerbury T P C | 15,347 | 1,358 |
| Young N M | 29,602 | 414 |
| Yu H | 21,129 | 9 |
| Yu V | 34,592 | 41 |
| Zdancewicz E F | 35,690 | 507 |
| Zehenoviz L | 22,308 | 93 |
| Zurwick E C | 38,162 | 2,881 |
| Transfers | 370,559 | (95,183) |
| Totals | 22,383,039 | 1,218,810 |

## MINISTRY OF LANDS, PARKS AND HOUSING

| | Salary $ | Travel $ |
|---|---|---|
| Brummet Hon A J Minister | 31,283 | 16,361 |
| Flitton R D Deputy Minister | 21,390 | 8,632 |
| Johnston J C Deputy Minister | 42,144 | 8,606 |
| Abel D V | 24,221 | 7 |
| Abel H A | 28,562 | 810 |
| Abraham E A | 6,884 | |
| Ackerman D | 5,501 | |
| Adair J E | 1,682 | |
| Adam M R | 6,708 | |
| Adamo V | 23,048 | 7 |
| Adams E M | 3,689 | |
| Adams K A R | 28,685 | |
| Adams P C | 7,193 | |
| Adams R J | 6,576 | |
| Addison J R | 19,656 | |
| Affleck J | 35,586 | |
| Agnew D H | 5,999 | |
| Ahrens R H | 41,919 | 2,935 |
| Ainscough S | 36,669 | 351 |
| Aitken S C | 15,828 | |
| Albon A L | 8,947 | |
| Albrecht M B | 5,090 | |
| Alexander B | 31,767 | 1,366 |
| Alexander R | 16,437 | |
| Allen A | 21,447 | |
| Allison M | 2,403 | |
| Allman P D | 5,644 | 27 |
| Alwood H L | 10,743 | |
| Andermatt P F | 117 | |
| Andersen A H | 10,869 | |
| Anderson C A | 20,932 | |
| Anderson E | 4,356 | |
| Anderson J L | 9,033 | |
| Anderson K W | 27,288 | 925 |
| Anderson L D | 5,687 | 104 |
| Anderson R E | 8,811 | |
| Andrew D A | 6,019 | |
| Andrews L D | 7,889 | |
| Andrews S G | 25,652 | 1,551 |
| Andreychuk W H | 30,581 | 1,935 |
| Antifaeff V M | 6,474 | |
| Anyan R M | 11,175 | 313 |
| April F J | 3,227 | |
| Archbold G D | 31,284 | |
| Archinuk M M | 11,568 | |
| Arkinstall C | 31,638 | |
| Arksey S H | 10,389 | 63 |
| Armitage W A J | 67,036 | 16,768 |
| Armstrong C L | 6,554 | |
| Arnold B A | 19,101 | |
| Arnold W | 17,372 | |
| Arsenault W A | 10,183 | |
| Ashe J A | 16,503 | |
| Ashmore S S | 9,071 | |
| Atherton I I | 30,125 | 347 |
| Atherton T R | 1,742 | |
| Atkins D R | 6,311 | |
| Atkinson C G | 9,725 | |
| Atkinson C M | 10,408 | |
| Atkinson W L | 7,183 | |
| Attfield E A | 15,710 | |
| Aubry J A | 18,392 | |
| Auchstaetter G | 1,359 | |
| Auld A E | 1,184 | |
| Auld T C | 11,652 | |
| Auringer D R | 25,581 | 81 |
| Ausman D W | 55,274 | 3,972 |
| Ausman S A | 30,024 | |
| Austad R C | 6,878 | |
| Austin C E | 8,744 | |
| Avram L L | 21,628 | 149 |
| Bacon D W | 30,883 | 73 |
| Bahk H | 18,524 | 288 |
| Baillie D | 26,650 | |
| Bains G | 17,303 | |
| Baker A B | 20,004 | |
| Baker K W | 41,287 | 5,540 |
| Baker R B | 32,938 | 5,549 |
| Bale S E | 20,981 | |
| Balfour N J B | 8,597 | |
| Ballinger-Spofford K | 9,873 | 341 |
| Banister R H | 9,798 | |
| Banner L | 18,391 | 276 |
| Barclay K L | 19,725 | 166 |
| Barg B J | 6,683 | |
| Barkwell J | 3,083 | |
| Barnard G W | 8,027 | |
| Barnes G R | 49,593 | 461 |
| Barnett N | 12,674 | |
| Barratt C J | 22,477 | 132 |
| Barratt L A | 1,297 | |
| Barry T E | 27,203 | 2,561 |
| Bartsch M | 26,549 | |
| Bassett L E | 12,528 | |
| Bates R W | 4,556 | |
| Battles R A | 41,845 | 555 |
| Bauer H F | 26,549 | 742 |
| Bawden S E | 30,066 | |
| Bawn C J | 10,264 | |
| Baxter F A | 51,647 | 6,546 |
| Baxter T G | 3,034 | |
| Beard D D | 9,483 | |
| Beattie B A | 10,670 | |
| Beattie M R | 25,753 | |
| Beck J L | 9,651 | |
| Becker D A L | 2,596 | |
| Beckett J M | 18,493 | 476 |
| Bedford D R | 4,622 | |
| Begg J M | 10,566 | |
| Bell B A | 7,311 | |
| Bell J C | 5,026 | |
| Bell K L | 6,693 | |
| Bell O | 12,732 | 145 |
| Bendall M A | 12,045 | |
| Bender R | 8,965 | |
| Benko B | 18,643 | |
| Benn H E | 18,941 | |
| Benneke E | 6,418 | |
| Bennett C A L | 34,218 | 185 |
| Bennett F H E | 9,703 | |
| Benton D S | 25,581 | 4,392 |
| Berg F S | 28,144 | |
| Berg L | 5,158 | 3,130 |
| Bergen G H | 3,834 | |
| Bergen J C | 4,619 | |
| Bergen W G | 38,184 | 1,119 |
| Bergin S S | 21,813 | |
| Berglund M V | 11,821 | 801 |
| Bergman K A | 11,290 | |
| Berney D R | 16,276 | |
| Berry D W | 45,125 | 1,913 |
| Berryman C E | 11,676 | 350 |
| Bertoia C S | 25,448 | 2,402 |
| Bertoia F E | 50,920 | 13,805 |
| Bertram B L | 9,307 | |
| Betz G G | 25,581 | |
| Bicknell W S | 20,932 | 506 |
| Biluk S L | 10,991 | |
| Bindra B | 4,594 | |
| Bingham D A | 291 | |
| Bingley T E | 28,202 | |
| Birtwistle R W | 23,405 | |
| Bishop S | 1,364 | |
| Blackburn N O | 35,842 | 2,995 |
| Blackhall P A | 18,595 | |
| Blank W | 10,638 | |
| Blaus R N | 22,587 | 75 |
| Blewett D | 3,473 | |
| Block H J F I | 33,991 | 4,471 |
| Blomquist D | 2,142 | |
| Blonde K D | 11,181 | |
| Boas H K | 48,965 | 12,251 |
| Boback L | 7,847 | |
| Bodenchuk A M | 18,285 | |
| Bogner R J | 8,558 | |
| Boland A | 18,285 | |
| Boleen D V | 23,539 | |
| Bomberger J L | 6,705 | |
| Bonar T L | 2,396 | |
| Bond L | 18,728 | |
| Bones J G | 43,635 | 3,817 |
| Bonner C M | 19,357 | 633 |
| Bonner R R | 14,847 | |
| Bopp V K | 33,076 | 510 |
| Boppre J L | 8,425 | |
| Bose R N | 46,213 | 990 |
| Boucher A K | 38,365 | 1,757 |
| Boudreau L H | 27,825 | 1,228 |
| Bourgeois B J | 17,402 | |
| Bowditch S H | 12,321 | |
| Boyd B D | 18,285 | |
| Boyle C L | 18,285 | |
| Braaten G A | 24,055 | |
| Bradley J W | 12,680 | |
| Bradshaw J F | 4,321 | |
| Bradshaw K I | 19,671 | 447 |
| Bradstock L | 6,198 | |
| Bragg M P | 4,992 | |
| Brand K L | 23,013 | |
| Brandt D A | 13,018 | |
| Bready N E | 25,181 | |
| Bressette R | 13,256 | 1,752 |
| Brett G M | 10,061 | |
| Brett K C | 18,763 | |
| Brickwood K A | 26,164 | 15 |
| Bridge A C | 43,867 | 169 |
| Brierley T H | 26,856 | 399 |
| Brierly W C | 11,230 | 40 |
| Briggs G L | 19,128 | |
| Briggs J L | 6,067 | |
| Brisebois A M | 5,655 | |
| Brodie R | 45,854 | 4,343 |
| Broome G A | 34,722 | 677 |
| Brosseau C | 4,528 | |
| Broughton G C | 18,666 | |
| Brown B J | 2,092 | |
| Brown D W | 33,155 | 994 |
| Brown J | 2,565 | |
| Brown K | 7,851 | |
| Brown K R | 24,401 | |
| Brown S M | 23,139 | |
| Brunning R A | 26,017 | 157 |
| Brydon G | 17,873 | 141 |
| Bryson R J | 23,184 | 1,460 |
| Buchanan C S | 35,582 | |
| Buchanan D P | 18,507 | |
| Buchanan E | 45,640 | 2,864 |
| Buckham C A | 523 | |
| Buckingham R W | 44,766 | 2,594 |
| Buckley M | 14,246 | 233 |
| Budd K H | 20,474 | |
| Burdge B | 7,906 | |
| Burnell D J | 7,323 | |
| Burnett K G | 15,317 | |
| Burrell R A | 4,404 | |
| Burrows L H | 25,837 | |
| Burt J | 4,337 | |
| Burton D E | 22,663 | 541 |
| Busch P A | 4,865 | |
| Butchart D G | 25,198 | 989 |
| Butler D J | 29,917 | 1,183 |
| Buttner B F | 7,315 | |
| Buxton P F | 20,923 | |
| Buydens G F | 24,055 | 1,231 |
| Byrnes W J | 20,663 | 908 |
| Caddell N C | 24,413 | |
| Caden P M | 4,862 | |
| Cady D L | 4,253 | |
| Cain M R | 36,512 | |
| Cain P H | 13,596 | |
| Caine M G | 2,760 | |
| Caldwell R M | 687 | 720 |
| Cale I J | 25,817 | 700 |
| Callaghan L H | 13,916 | |
| Cameron A E | 30,743 | 2,423 |
| Cameron P L | 10,120 | |
| Campbell A B | 46,046 | 4,349 |
| Campbell B C | 6,584 | |
| Campbell F O | 9,135 | |
| Campbell G A | 23,229 | 2,487 |
| Campbell J | 11,221 | |
| Campbell L E | 2,929 | |
| Campbell T L | 18,816 | |
| Campeau L A | 33,246 | 1,119 |
| Candy R A | 21,896 | 843 |
| Candy R N | 28,761 | 1,659 |
| Canova R P | 26,088 | |
| Cantwell K | 4,047 | |
| Capewell M | 9,744 | 355 |
| Capron J | 17,372 | |
| Carlick F B | 1,801 | |
| Carlson D L | 25,854 | 374 |
| Carmichael N A | 27,203 | 5,475 |
| Caron B A | 16,967 | |
| Carpenter L | 1,436 | |
| Carr F D | 35,295 | |
| Carr R G | 26,625 | 135 |
| Carrell L H | 15,957 | |
| Carrington R J | 8,475 | |
| Carruthers B D | 11,167 | 291 |
| Carruthers D M | 33,404 | 2,059 |
| Carruthers M K | 15,902 | |
| Carter C D | 3,738 | |
| Carter D W | 20,721 | 367 |
| Carter E S | 19,079 | |
| Carter J D | 10,886 | 887 |
| Cartwright R | 28,492 | |
| Carver R C | 25,363 | |
| Casavant C | 3,015 | |
| Cason C M | 20,188 | |
| Caton M B | 11,657 | |
| Cavers I A | 12,277 | |
| Cederberg W | 7,447 | |
| Cessford M A | 21,282 | 3,698 |
| Chabasiewicz S A | 7,419 | |
| Chamberlain J M | 20,765 | |
| Chambers S M | 18,771 | |
| Chambers T R | 88 | |
| Chapman D C | 3,419 | |
| Chapman D G | 10,254 | |
| Chapman J N | 30,224 | 1,694 |
| Charron D | 4,936 | |
| Chateauneuf A B | 14,653 | |
| Chaytor K R | 814 | |
| Cheadle D | 7,684 | |
| Cheeseman C S | 4,795 | |
| Chesko R E | 2,002 | |
| Chesley K | 6,496 | |

## MINISTRY OF LANDS, PARKS AND HOUSING—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Cheung H | 6,940 | |
| Chiapolini R | 5,593 | |
| Chidley J C | 10,461 | |
| Childs A L | 23,184 | |
| Chin G | 25,581 | 5,228 |
| Chingee A J | 1,536 | |
| Chingee C C | 1,536 | |
| Chingee V L | 2,696 | |
| Christopherson H C | 13,503 | |
| Chudleigh J E | 6,539 | |
| Church C R | 5,945 | |
| Churchill D | 18,542 | |
| Cinnamon M P | 2,855 | |
| Clague C N | 14,992 | |
| Clark D R | 27,426 | |
| Clark G Q | 6,613 | |
| Clark I | 9,439 | 26 |
| Clarke B D | 27,999 | 737 |
| Clarke W V | 15,100 | |
| Clausen G | 4,035 | |
| Cleary I M | 9,955 | |
| Clegg L R | 20,932 | |
| Clendenning E D | 2,297 | |
| Coates D F | 26,864 | 402 |
| Cochrane R | 6,702 | |
| Cockburn T C | 38,184 | 185 |
| Cockle D J | 18,649 | |
| Colling R A | 13,197 | |
| Collins B G | 21,352 | |
| Collins M V | 66,087 | 15,280 |
| Colombo A F | 5,547 | 56 |
| Conarroe J L | 20,744 | |
| Conell T J | 6,980 | |
| Congdon B E | 26,603 | |
| Cook J J | 3,272 | |
| Cook P S | 7,584 | |
| Cooke L C | 28,777 | |
| Cooper A K | 20,063 | |
| Cooper G T | 29,854 | |
| Cooper W P | 8,530 | |
| Cornish K | 1,653 | |
| Cornwell C F | 8,984 | 7 |
| Corra B A | 7,192 | |
| Corrigan K J H | 28,099 | 316 |
| Coulter P J | 5,467 | |
| Court Y W | 17,105 | |
| Covey G R | 6,295 | |
| Cowan E M | 2,263 | |
| Cowie W G | 32,475 | |
| Cox J A | 4,532 | |
| Cox S M | 7,682 | |
| Cox S W | 1,223 | |
| Cox W S | 13,128 | |
| Craig L V | 14,422 | |
| Crawford C J | 2,600 | |
| Crawford H A | 26,888 | 297 |
| Creber R J | 44,299 | 1,197 |
| Crighton J L | 17,385 | |
| Crosby S M | 12,251 | 125 |
| Croy G H | 8,890 | |
| Csak F S | 8,284 | |
| Csizmadia F | 24,205 | 879 |
| Csordas F | 26,864 | 1,629 |
| Culp C | 8,021 | |
| Culp K E | 2,404 | |
| Cummings D L | 14,477 | 301 |
| Cunningham D R | 15,294 | |
| Cunningham I S | 20,721 | 1,214 |
| Currie A G | 5,859 | |
| Cushman R V | 8,159 | |
| Cuthbert J T | 33,825 | 3,434 |
| Cuthbert L K | 7,996 | |
| Cyr M E | 12,665 | |
| Czernicki J T | 5,785 | |
| Dainard R L | 10,729 | |
| Dalke A C | 9,222 | |
| Dalziel R R | 42,066 | 10,179 |
| Dammann O J W | 6,223 | |
| Danallanko W E | 6,911 | |
| Danbrook P J | 19,128 | |
| Danby R J | 10,244 | |
| Daniells L M | 18,629 | |
| Daniels A | 6,307 | |
| Danroth G R | 1,824 | |
| Datoff G D | 28,443 | 50 |
| Dauphinee I F | 19,128 | |
| Davidson B | 29,002 | |
| Davidson G W | 26,218 | 492 |
| Davidson J | 26,349 | 3,053 |
| Davidson J K | 6,621 | |
| Davidson W B | 36,612 | |
| Davidiuk R K | 34,704 | |
| Davies G A | 6,225 | |
| Davies I | 20,024 | 57 |
| Davies K J | 6,158 | |
| Davies R I | 21,994 | |
| Davies S J T | 13,454 | 153 |
| Davis B E | 19,090 | 240 |
| Davis D H C | 11,495 | 415 |
| Davis D J | 18,595 | |
| Davis E C | 23,014 | |
| Davis R A | 11,618 | 79 |
| Dawson D A | 11,108 | |
| Dawson J R | 25,234 | |
| De-Roche D L | 19,128 | |
| De-Vink H | 23,137 | |
| Dean A E W | 45,126 | 300 |
| Dean M S | 19,433 | |
| Deering G | 7,223 | |
| Degraaf L G | 24,064 | 692 |
| Degregorio P | 3,754 | |
| Del-Torre D B | 9,578 | |
| Delikatny C R | 4,100 | |
| Delikatny F P | 33,246 | 1,373 |
| Delmonico R H | 25,087 | |
| Demaid S J | 8,004 | |
| Demers A A | 3,419 | |
| Demers C B | 19,128 | |
| Demers H S | 3,391 | 149 |
| Demers J M C | 6,632 | |
| Demmon D | 3,421 | |
| Dempster R | 2,501 | 140 |
| Dennis J B | 8,731 | |
| Dennison D R | 29,090 | |
| Derick N J | 24,470 | 813 |
| Dery G A | 42,489 | 1,192 |
| Desrosiers S A | 20,932 | 432 |
| Devereaux G | 6,645 | |
| Devito D J | 12,140 | |
| Deweese M | 5,224 | |
| Deweese M | 4,778 | |
| Dewitt D | 24,871 | 264 |
| Dick N A | 18,858 | |
| Dickey B | 6,730 | |
| Dickinson G E | 16,552 | |
| Dickson M E | 15,760 | 14 |
| Diehl R H | 12,160 | 2,451 |
| Dielissen T J | 42,191 | 1,291 |
| Diewert R E | 4,296 | |
| Dionne C E | 6,988 | |
| Disney I C | 5,909 | |
| Dixon B B | 23,539 | |
| Dixon G C | 18,870 | 186 |
| Dobbs J G | 19,828 | |
| Dobbyn L W | 20,931 | |
| Dobell S L | 5,556 | |
| Doggart W | 20,932 | |
| Dohan N J | 8,648 | |
| Dolson L E | 8,428 | |
| Donaghy R A | 27,058 | |
| Donald W L | 20,038 | 1,242 |
| Donecz E M | 2,639 | |
| Donnelly A R | 10,620 | |
| Donovan V M | 9,396 | 390 |
| Dorkin M J | 12,125 | |
| Dorsey J P | 2,035 | |
| Doskoch J | 25,363 | |
| Douglas W G | 27,701 | |
| Down D | 27,288 | 206 |
| Downer M B | 17,486 | |
| Downey P A | 29,859 | |
| Downing D S L | 5,047 | |
| Downs M | 30,978 | 3,606 |
| Drain T | 5,052 | |
| Drane G W | 5,899 | |
| Drew F H | 9,199 | |
| Driscoll D D | 8,187 | |
| Drissi L | 2,696 | |
| Dubec M J | 1,547 | |
| Ducan R A | 6,290 | |
| Duckworth G W | 6,571 | |
| Dudley J M | 12,630 | |
| Dueck H N | 27,487 | 82 |
| Dueck K | 4,180 | |
| Dueck M | 25,373 | 23 |
| Dueck P | 13,486 | |
| Duff R G | 34,400 | 440 |
| Duffy D A | 5,788 | |
| Dugaro R | 20,003 | |
| Duke J A | 16,273 | |
| Duncan D A | 10,109 | |
| Duncan R W | 3,606 | 1,978 |
| Dundas A P | 14,109 | |
| Dunnett S E J | 5,328 | |
| Dunsmore J | 7,570 | |
| Dupuis M H | 6,941 | |
| Dusseault D R | 18,595 | |
| Dwyer L | 15,415 | |
| Dyck B W | 28,668 | 606 |
| Dyer D N | 25,818 | |
| Dyer S C | 9,019 | |
| Ecklund L G | 7,408 | 74 |
| Edgell F G | 55,407 | 2,493 |
| Edlund A | 3,981 | |
| Edwards J W | 28,767 | |
| Egan J M | 41,027 | 1,247 |
| Egan J P | 42,549 | 7,084 |
| Egan S E | 6,907 | |
| Eggen D H | 36,698 | 1,338 |
| Egger L P | 8,884 | 21 |
| Einarson K D | 28,099 | 315 |
| Eisma C | 6,885 | |
| Elder N | 29,999 | 993 |
| Eldred L M | 23,253 | 7 |
| Eldred P K | 20,134 | |
| Elewonibi M | 20,261 | 166 |
| Eliason R | 28,159 | |
| Ellickson D W | 7,115 | |
| Elliott C C | 30,064 | |
| Elliott V L | 3,885 | |
| Ellis J M | 7,151 | |
| Ellis J R | 1,128 | |
| Elmes R | 9,889 | |
| Ens S E | 5,432 | |
| Erickson C M | 1,436 | |
| Erickson P Q | 1,332 | |
| Esmay A F | 3,609 | |
| Espenhain B R | 5,736 | |
| Etheridge D | 24,984 | |
| Evans J L | 12,807 | 786 |
| Evans N B | 22,226 | |
| Evans S L | 24,077 | 6,515 |
| Ewart G R | 11,456 | |
| Failes S J | 6,319 | |
| Fairhurst D | 4,695 | |
| Falk K B | 6,151 | |
| Falk K J | 6,689 | |
| Farup T M | 5,405 | |
| Fast L | 19,124 | 464 |
| Fauville D A | 27,176 | 1,021 |
| Fawcett D | 2,440 | |
| Fearon C | 6,010 | |
| Feeley D J | 7,090 | |
| Fehr B M | 9,749 | |
| Fell D J | 14,073 | |
| Felts T L | 6,623 | |
| Fennell D | 14,307 | |
| Fenswick N M | 18,595 | |
| Fenton S E | 814 | |
| Ferguson A | 20,022 | |
| Ferguson B | 11,537 | |
| Ferguson D M | 19,483 | 435 |
| Ferguson E A | 25,581 | |
| Ferguson G R | 28,092 | |
| Ferguson J E | 1,780 | |
| Ferguson J L | 30,024 | 609 |
| Ferguson R J E | 25,012 | 761 |
| Ferguson V L | 25,012 | 745 |
| Ferguson W J | 40,164 | 307 |
| Ferrero J B | 25,636 | |
| Fetterly L M | 18,595 | |
| Fidell R N | 4,867 | |
| Fielding G H | 2,395 | |
| Fields D I | 2,709 | |
| Filliol L M | 18,991 | |
| Finch-Field E D | 27,212 | |
| Finck D J | 2,615 | |
| Fitzsimmons F G | 4,778 | |
| Flach R E | 24,346 | |
| Fleet D J | 1,933 | |
| Fleming R C | 3,015 | |
| Fletcher J L | 2,871 | |
| Floyd G M | 19,628 | 423 |
| Flucker P A | 25,704 | |
| Forbes J E | 1,436 | |
| Ford D D | 16,259 | 66 |
| Ford P L | 2,628 | |
| Forman D M | 22,070 | |
| Forman J G | 6,567 | |
| Forman S D | 8,885 | |
| Forrester S D V | 19,056 | 245 |
| Forster D J | 11,586 | |
| Forster R B | 16,199 | 22 |
| Forsythe D S | 27,962 | 1,147 |
| Forsythe W J | 12,780 | 974 |
| Foster B | 2,310 | |
| Foster J B | 8,171 | |
| Foster M N | 17,453 | 2,966 |
| Foster W E | 29,854 | 5,817 |
| Fox D L | 25,363 | |
| Fox D V | 8,361 | |
| Fox G E | 14,479 | 527 |
| Frampton M G | 19,128 | |
| Francis C A G | 27,240 | |
| Fraser D H | 25,581 | 51 |
| Fraser R J | 7,508 | |
| Frechette T D | 38,284 | 1,458 |
| Friesen J D | 7,037 | |
| Friesen S | 6,602 | |
| Froebel B L | 21,353 | 6,116 |
| Froese D | 17,673 | |

## MINISTRY OF LANDS, PARKS AND HOUSING—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Fry W C | 34,951 | 1,368 |
| Frymire D P | 23,599 | 734 |
| Fugler B A | 24,389 | 242 |
| Fullerton E A | 20,024 | |
| Gabriel P C | 28,313 | |
| Gain T S | 27,179 | 355 |
| Galbraith B G | 22,962 | |
| Galbraith G | 5,834 | |
| Gale D A | 7,784 | 7 |
| Gale G W | 14,110 | 168 |
| Gallagher N | 254 | |
| Gallie B A | 8,991 | |
| Gardam C W | 10,056 | |
| Garner D | 28,099 | 2,168 |
| Garrett S I | 19,128 | |
| Gaudart R R | 9,874 | 14 |
| Gaudaur H L | 12,148 | 739 |
| Gaudette R W | 30,515 | |
| Gavaghan F | 20,270 | |
| Gear L L | 5,322 | |
| Geddes E C | 2,701 | |
| Geertsema M | 4,096 | |
| Gerbrandt J D | 45,126 | 985 |
| Gergely S L | 6,269 | |
| Gibbons W M | 9,783 | |
| Gibson N L | 19,274 | |
| Gilbert C A | 19,128 | |
| Giles B D | 9,617 | |
| Gillett G E | 23,982 | 174 |
| Gillette L M | 8,044 | |
| Gillings J W | 48,473 | 3,767 |
| Gillman J | 5,480 | |
| Gilmour R F | 42,775 | 202 |
| Gilmour W J | 29,563 | |
| Gleeson C G | 4,777 | |
| Glinz G K | 15,088 | |
| Gluschenko P F | 23,603 | 614 |
| Goddard M E | 44,927 | 7,310 |
| Godin M | 18,263 | |
| Goertzen D A | 25,872 | 1,445 |
| Goertzen G | 5,377 | |
| Goertzen G D | 2,010 | |
| Goertzen R G | 5,936 | |
| Goldman G L | 4,700 | |
| Goldsmith K A W | 19,010 | |
| Gonzalez J | 5,761 | |
| Gonzalez J G | 6,578 | |
| Good J L | 2,300 | |
| Goodchild R H | 28,099 | |
| Goodsir M A | 11,493 | |
| Goodwin A D | 19,019 | |
| Goos G | 35,097 | 113 |
| Gorby L A | 5,036 | |
| Gorby S C | 4,474 | |
| Gordon J B | 23,566 | |
| Gorkoff S P | 518 | 244 |
| Gough D G | 39,178 | 3,977 |
| Goulet D M G | 9,014 | 102 |
| Graham C G | 7,519 | 149 |
| Graham K R | 7,055 | |
| Grand N J | 19,128 | |
| Grant B A | 23,060 | |
| Grant K N | 291 | |
| Grant S R | 18,631 | |
| Grass A L | 25,822 | 2,018 |
| Grassi P | 27,780 | |
| Gravel M L | 22,566 | 520 |
| Graves P E | 8,213 | |
| Gray J M | 20,317 | |
| Green A A | 10,936 | |
| Green D E | 41,152 | 5,961 |
| Green E C | 7,796 | |
| Green R A | 30,053 | 1,397 |
| Greenfield D W | 21,355 | |
| Greenwood K R | 7,142 | |
| Greig R R | 14,092 | |
| Griemann C A | 6,529 | |
| Griffin D P | 30,383 | 361 |
| Griffith D H | 26,864 | 1,396 |
| Griffith J M | 27,572 | |
| Grifone R D | 5,334 | |
| Grimaldi K | 8,573 | |
| Grove P J | 42,071 | 1,324 |
| Guenther R W | 16,301 | |
| Gunderson E L | 42,259 | 7,998 |
| Guselle J F | 6,514 | |
| Gustafson N G K | 40,375 | |
| Guyader D B | 8,115 | |
| Hachey E | 19,630 | 363 |
| Hack B J | 3,461 | |
| Hackle S | 1,382 | |
| Haddow C | 22,017 | 84 |
| Hadland A A | 6,829 | |
| Hafstein L M | 19,128 | 1,126 |
| Hagel L L | 6,125 | |
| Hagglund W E | 7,282 | |
| Hain S E | 17,105 | |
| Hales R A | 587 | |
| Hall A C | 3,190 | |
| Hall G A | 19,100 | |
| Hall J M | 18,595 | |
| Hall J T | 52,369 | 3,674 |
| Hall K M | 36,969 | 955 |
| Hall S C | 915 | |
| Hallam M A | 32,112 | 646 |
| Halliday N A | 33,321 | |
| Halstenson J H | 15,206 | |
| Hamilton H A | 26,882 | |
| Hamilton R L | 1,563 | |
| Hamilton T N | 28,640 | 204 |
| Hamm V E | 47,953 | 1,190 |
| Hanen J | 13,594 | |
| Hanlon R G | 5,014 | |
| Hannah K J | 12,644 | |
| Hanry M R | 33,820 | 2,347 |
| Hansen V L | 19,462 | 481 |
| Hare L E | 414 | |
| Harlan J D | 21,836 | 798 |
| Harlow D L | 22,664 | 801 |
| Harper L R | 7,814 | |
| Harris B A | 4,160 | |
| Harris E | 25,944 | |
| Harrison C B | 7,851 | |
| Harrison L M | 18,905 | |
| Harrower C J | 7,822 | |
| Harshenin E D | 933 | |
| Hart L | 5,116 | |
| Hart T W | 12,867 | |
| Hartley B D | 7,822 | |
| Harvey B R | 27,931 | |
| Hassard J F | 15,815 | |
| Hatch R | 28,372 | |
| Havelock J | 22,992 | 308 |
| Hawes J G | 27,206 | 2,368 |
| Hayward V O | 13,104 | |
| Heagy D C | 6,686 | |
| Hearty D R F | 7,431 | |
| Heathman R L | 33,832 | 3,469 |
| Heddle F J | 28,660 | 1,090 |
| Heenan D D | 4,484 | |
| Heenan M J | 7,597 | |
| Heikkila R A | 4,801 | |
| Heinrichs E E | 10,835 | |
| Heintz B A | 3,447 | |
| Hellyer D J | 13,508 | |
| Hellyer G R | 3,331 | |
| Hemingway N | 3,219 | 59 |
| Hemmerling K M | 8,425 | |
| Henderson J D | 18,285 | |
| Henderson W C | 5,357 | |
| Henderson W T B | 3,997 | |
| Henning H B | 7,241 | |
| Herman D M | 25,581 | 435 |
| Herman G J | 25,833 | |
| Herman G W | 4,592 | |
| Herron B K | 2,800 | |
| Hess H | 45,137 | 562 |
| Heyer A M | 20,932 | 227 |
| Hiebert J A | 10,733 | |
| Hilborne K L | 15,198 | |
| Hilgerdenaar K | 6,929 | |
| Hill P M | 17,105 | |
| Hillier E | 15,609 | 493 |
| Hills R E | 23,276 | |
| Hilton C A | 19,975 | 344 |
| Hilton J A | 24,720 | 7 |
| Hind P L | 5,654 | |
| Hinde G E | 20,471 | 91 |
| Hinks F P | 12,023 | |
| Hirst M J | 19,152 | 524 |
| Hodgson B | 1,436 | |
| Hodgson E M | 5,133 | |
| Hodson S L | 9,776 | |
| Hoehne G E R | 17,436 | 3,053 |
| Hoffman D | 1,580 | |
| Hokanson A L | 28,591 | |
| Holden B | 44,384 | 1,555 |
| Holiday-Smith E L | 3,385 | |
| Holitzki V | 19,128 | 596 |
| Holland L M | 11,750 | |
| Hollingshead J | 15,271 | 1,917 |
| Hollingshead R E | 18,072 | |
| Hollman D | 5,177 | 296 |
| Honey M L | 26,067 | |
| Honeyman R M | 9,857 | 21 |
| Hooper R J | 27,220 | |
| Hooper W V | 4,602 | |
| Hopkins J B | 25,363 | 2,160 |
| Horne D W | 8,432 | |
| Horsburgh A | 16,299 | |
| Horton L B | 12,167 | |
| Horwood D W | 13,306 | |
| Hotell C | 3,219 | |
| Hotell D | 1,050 | |
| Hough K D | 33,179 | 2,095 |
| Howard S E | 1,446 | |
| Howatson R R | 17,105 | 1,060 |
| Howe T K | 14,500 | |
| Howg D | 24,790 | |
| Howie R | 33,825 | 1,767 |
| Hrycenko K Y | 13,400 | |
| Hubbard W F | 33,825 | 1,160 |
| Hubensky C | 23,923 | |
| Hubensky D M | 7,342 | |
| Hubensky L | 10,242 | |
| Huck R E | 24,237 | 1,653 |
| Huckin J M | 19,118 | |
| Hucul N J | 4,020 | |
| Hughes B N | 12,059 | |
| Hughes F | 5,528 | |
| Huiberts J A | 29,059 | |
| Humphries D | 23,700 | 2,493 |
| Hunt D G | 306 | |
| Hunt D H | 5,474 | |
| Hunt R E | 3,931 | |
| Hunt S M | 18,875 | |
| Hunter G W | 13,684 | |
| Hunter J A | 10,214 | |
| Hunter P A | 18,960 | 681 |
| Hunter-Doyle M L | 225 | |
| Hurd M A | 18,391 | |
| Hurst C H | 4,625 | |
| Husdup G | 19,882 | |
| Hutchins G J | 8,806 | |
| Hutchinson J O | 28,696 | 417 |
| Hutchinson M K | 5,619 | |
| Hutchison D | 80 | |
| Hutt J M | 28,099 | 1,960 |
| Huumonen T A J | 23,018 | |
| Huva G G | 702 | |
| Huwer W | 2,082 | |
| Hyne G T | 18,595 | 1,079 |
| Ingall H D | 30,024 | 278 |
| Irvine G M | 12,085 | |
| Irwin J L | 7,346 | |
| Irwin W M | 34,613 | 8,667 |
| Isaac C H | 16,582 | |
| Isaacs T | 8,762 | |
| Isadore A | 7,829 | |
| Jackel G | 1,866 | |
| Jackson B H | 28,848 | |
| Jackson K J | 6,455 | |
| Jacobsen S A | 25,181 | 1,345 |
| James K H E | 20,932 | |
| Janeda A | 13,475 | |
| Janzen S R | 19,507 | |
| Jarvie L F | 21,002 | |
| Jarvie T T | 27,035 | |
| Jarvis J E | 8,188 | |
| Jaster W E | 23,503 | |
| Jean L | 8,816 | |
| Jenkins A G W | 25,678 | 982 |
| Jephson W C | 7,347 | |
| Jessome G F | 14,987 | |
| Jessome R G | 24,150 | |
| Johal J S | 23,339 | 1,374 |
| Johansen C A | 6,884 | |
| Johansen M E | 28,088 | 651 |
| Johansson L W J | 40,201 | 821 |
| Johnson B A | 29,079 | 8,874 |
| Johnson C A | 18,595 | 113 |
| Johnson C L | 6,778 | |
| Johnson D E | 9,625 | 213 |
| Johnson G M | 6,941 | |
| Johnson G P | 6,919 | |
| Johnson K L | 5,362 | |
| Johnson L | 6,317 | |
| Johnson M A | 20,024 | 252 |
| Johnson M Z | 27,150 | |
| Johnson R B | 8,286 | 2,406 |
| Johnson S M | 8,762 | |
| Johnston C E | 17,054 | |
| Johnston W | 13,584 | |
| Johnston W P | 11,111 | |
| Jones B T | 7,983 | |
| Jones C M | 4,176 | |
| Jones D E | 5,322 | |
| Jones G | 29,722 | 3,424 |
| Jones H E | 410 | |
| Jones M A | 908 | |
| Jones M L | 18,912 | 214 |
| Jones R W | 13,137 | |
| Jones V G | 18,084 | |
| Joy K R | 33,825 | 4,144 |
| Joyce E J | 25,314 | 691 |
| Kachaluba R | 25,775 | 760 |
| Kachn C A | 16,425 | 388 |
| Kachn T M | 19,164 | 469 |
| Kaines W T | 9,728 | |
| Kamps G | 6,663 | |
| Katerberg R | 5,634 | |

## MINISTRY OF LANDS, PARKS AND HOUSING—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Kazymerchyk S A | 14,422 | |
| Kealty S J | 17,049 | |
| Kearns J | 1,267 | |
| Keir M B | 20,317 | |
| Kelch J | 27,438 | 1,207 |
| Kelly E B | 25,483 | 95 |
| Kelly L T | 5,629 | |
| Kendrick G H | 2,154 | |
| Kennedy J A | 3,251 | |
| Kennedy R A | 474 | |
| Kerr R A | 27,288 | 3,186 |
| Kerr R C | 29,854 | 5,689 |
| Kilback I | 8,486 | 7 |
| Kilback P L | 5,033 | |
| Kilner E H | 10,843 | |
| King D H | 20,967 | |
| King E J | 28,668 | 1,621 |
| King F A | 16,958 | |
| King K L | 17,093 | 7 |
| King P L | 3,429 | |
| King R D | 33,867 | 2,412 |
| Kinghorn M H | 18,643 | |
| Kirchgessner E G | 35,058 | 1,946 |
| Kirk A | 25,527 | |
| Kirk D E | 19,128 | 102 |
| Kirk J | 32,362 | |
| Kirkvold S L | 9,500 | |
| Kirschner T E | 7,803 | |
| Kirtz T L | 17 | |
| Kissinger C J | 25,581 | 261 |
| Knudson G P | 3,901 | |
| Koglin H H | 26,164 | |
| Kok E W | 36,586 | 1,142 |
| Kolosky D | 5,818 | |
| Kolosky J | 2,778 | |
| Koncohrada K M | 38,182 | 1,051 |
| Kondor I | 36,208 | 78 |
| Kong R | 22,300 | |
| Konieczny V A | 7,180 | 7 |
| Konkin D W | 18,786 | 2,115 |
| Koop R J | 1,148 | |
| Koopmans S Y | 5,269 | |
| Kort H | 10,144 | |
| Kowalewsky S J | 19,491 | |
| Koyl G R | 25,037 | 523 |
| Kraby D | 12,481 | |
| Kraeker R A | 27,035 | |
| Krause A M | 13,326 | |
| Krebs L D | 7,156 | |
| Kremer T | 24,180 | |
| Krimmer W T | 23,969 | 398 |
| Kroeker D J | 3,251 | |
| Kroning A Y | 5,926 | 188 |
| Kuiper D G | 12,587 | |
| Kuiper R W | 718 | |
| Kuly J A C | 20,225 | 7 |
| Kuntzemann M M | 9,452 | 7 |
| Kurp R C | 10,467 | |
| Laboucane R E | 8,445 | 14 |
| Lacey F | 10,965 | |
| Lagah D C | 3,902 | |
| Laing A | 7,597 | |
| Lambert L M | 12,235 | |
| Lammie O | 16,009 | |
| Lamont F R | 28,377 | |
| Lampard C A | 4,526 | |
| Lampard R J | 35,938 | 1,827 |
| Lamrock M D | 6,723 | 74 |
| Lancaster D | 24,551 | |
| Lane N L | 13,588 | |
| Lang B R | 7,194 | |
| Lang J | 26,049 | |
| Langbroek P J | 4,943 | |
| Langen C | 18,643 | |
| Langley F | 18,293 | |
| Langridge V R | 8,428 | |
| Lannon V M | 25,245 | 1,104 |
| Lapierre L | 17,623 | |
| Larocque G F | 1,725 | |
| Laskar N J | 19,128 | |
| Lassey D E | 8,972 | |
| Laukkanen L | 9,589 | |
| Laursen A M | 18,692 | 935 |
| Laveck M | 319 | |
| Lawrence J A | 25,748 | |
| Lawrie R W | 30,611 | |
| Le Fevre A G | 38,184 | 2,091 |
| Leakey J D | 13,948 | |
| Leakey J E | 19,128 | 100 |
| Leask J O | 29,014 | |
| Leavers D W | 31,841 | 2,140 |
| Leblanc C J | 10,470 | 217 |
| Lee A E | 6,911 | |
| Lee C | 18,216 | |
| Lee D | 8,946 | |
| Lee K Y L | 20,885 | 182 |
| Lee T E | 64,090 | 3,550 |
| Leeming E C | 19,128 | |
| Leeson R W R | 20,881 | |
| Lehocky R | 7,665 | |
| Leier S | 16,977 | |
| Leman C | 6,789 | 26 |
| Leman J C | 52,024 | |
| Leppanen P E O | 45,137 | 1,162 |
| Leslie J J | 14,264 | |
| Lessard C J | 19,128 | |
| Levan D | 2,728 | |
| Levins A L | 18,489 | |
| Levy P E | 45,531 | 4,800 |
| Lewis H S | 33,591 | 2,967 |
| Lewis M K | 20,071 | |
| Lifely A R | 13,191 | 40 |
| Lindhout R | 2,782 | |
| List M | 19,409 | |
| Lister B D | 20,377 | |
| Lister D A | 11,474 | 161 |
| Litt R W B | 19,128 | |
| Little J A | 31,477 | 3,070 |
| Littledale C R | 28,755 | 2,556 |
| Livingstone B | 4,437 | |
| Lloyd D L | 18,826 | |
| Lloyd R | 8,127 | |
| Lochhead M C | 3,442 | |
| Loeppky C E | 8,009 | |
| Logan J | 11,478 | |
| Lompart A | 18,587 | |
| Lorimer G B | 23,694 | 15 |
| Loughnane C B | 29,845 | |
| Louie W Y | 1,375 | |
| Lovely D | 10,673 | |
| Lowdon I P | 18,542 | |
| Loyer J A | 47,541 | 5,986 |
| Lucke M | 2,332 | |
| Lum G L | 6,947 | |
| Lund S M | 12,139 | |
| Lupu A D | 21,119 | |
| Lussier L M | 6,095 | |
| Lussier R E | 35,938 | 1,501 |
| Lutes D R | 26,038 | 663 |
| Luxemburg R S | 16,984 | |
| Lynam M A | 7,323 | |
| Lynch K Y | 3,946 | |
| Maber S T | 21,018 | 137 |
| MacAulay D P | 38,230 | 1,829 |
| MacDonald A G | 9,039 | |
| MacDonald G | 33,938 | 2,313 |
| MacDonald I A | 7,634 | |
| MacDonald K A | 6,737 | |
| MacDonald L J | 8,840 | 7 |
| MacDonald R S S | 24,098 | |
| MacDougall J E | 19,128 | |
| Macey B T | 17,764 | |
| MacFadyen P | 27,153 | |
| MacFarlane R K | 29,594 | 7 |
| MacGregor A C | 27,760 | |
| MacGregor H M | 6,148 | |
| MacGregor J I | 18,100 | |
| MacIntyre C G | 7,034 | |
| Mack D W | 13,360 | |
| MacKay A P | 32,457 | 3,813 |
| MacKenzie H L | 15,523 | |
| MacKenzie I | 8,084 | |
| MacKenzie J M | 10,164 | |
| MacKenzie K L | 2,046 | |
| MacKenzie P E | 6,566 | |
| Mackie P D | 25,581 | |
| Mackin C L | 19,557 | 567 |
| MacKinnon C J | 6,973 | 58 |
| MacKinnon D P | 5,639 | |
| MacLean J D | 12,980 | |
| MacLean J E | 3,456 | |
| MacLean J M | 17,372 | |
| MacLennan K N | 38,554 | 676 |
| MacLeod M J | 37,401 | 1,907 |
| MacMillan D E | 30,234 | 279 |
| MacMillan M | 6,466 | 698 |
| MacNab J D | 4,477 | |
| MacPhail S M | 20,012 | |
| MacPherson G A | 37,097 | 2,404 |
| MacRae G I | 9,860 | |
| Madden H F | 21,748 | 114 |
| Maddocks B M | 13,975 | |
| Mager L F | 14,086 | |
| Maglio K G | 18,643 | |
| Magwood J M | 42,507 | 2,676 |
| Maier R E | 18,010 | 367 |
| Mair J E | 6,891 | |
| Malahoff D | 4,253 | |
| Malcolm R R | 25,623 | |
| Mandam N E | 17,674 | |
| Mann K E | 19,128 | |
| Mann R D | 28,653 | 1,141 |
| Mann R D | 8,252 | 40 |
| Manning A | 76 | |
| Manning R E | 19,128 | 839 |
| Mansbridge J | 333 | |
| Manson C F | 6,154 | |
| Manthey J C | 6,225 | |
| Manthey P | 7,828 | |
| Manzano G M | 2,627 | |
| Marchi L J | 25,932 | 501 |
| Marining R E | 17,448 | |
| Markides H J | 27,203 | 1,952 |
| Markin J A | 9,736 | 119 |
| Marochi P L | 9,411 | |
| Marshall G A | 10,201 | |
| Marshall G J | 28,306 | |
| Marshall S M | 28,485 | 1,462 |
| Martel N L | 6,474 | 13 |
| Martin J L | 12,304 | |
| Martin S | 20,423 | |
| Masich S T | 5,833 | |
| Masselink J N | 46,526 | 4,986 |
| Massey R D | 7,131 | |
| Mather K R | 2,600 | 10 |
| Matterson R B | 26,864 | 1,980 |
| Matthews N J | 1,977 | |
| Mattingly E | 7,385 | |
| Maxwell T E | 26,864 | 1,995 |
| May B E | 6,107 | |
| May J H | 30,024 | 131 |
| Maynard R J | 26,164 | |
| Mazur S L | 49,521 | 6,006 |
| McAdams G A | 29,351 | 1,470 |
| McAlister S M | 1,353 | |
| McArthur C W | 8,084 | |
| McAuley J | 4,885 | |
| McBratney C E | 1,188 | |
| McBride C | 22,200 | 7,858 |
| McBride J W | 7,133 | |
| McBurney M G | 19,323 | |
| McCall G R | 20,577 | 263 |
| McCallum D J | 6,747 | |
| McCammon M J | 35,060 | 4,255 |
| McClelland B | 33,825 | 2,823 |
| McColl D C | 51,903 | 1,352 |
| McConnell S H | 10,300 | |
| McCord R S | 8,220 | |
| McCorry J | 22,409 | 33 |
| McCracken W E | 30,024 | 484 |
| McCutcheon D R | 8,568 | |
| McDonald M M | 11,977 | 864 |
| McDonald R J | 30,548 | 1,264 |
| McDougall A E | 6,847 | |
| McDougall P | 11,113 | |
| McGillis F D C | 5,538 | |
| McGlothlen G L | 9,962 | |
| McGregor J T | 31,208 | 1,488 |
| McGrenere B J | 13,403 | 126 |
| McGrenere M F | 8,905 | 479 |
| McGuire S L | 3,996 | |
| McGuire T S | 9,398 | |
| McHale L M | 18,692 | 224 |
| McIlvride J D | 19,128 | |
| McInroy A G | 12,810 | |
| McIntosh G E | 18,000 | |
| McIntyre C M | 6,213 | |
| McIntyre I G | 25,079 | |
| McIntyre P A | 19,128 | 1,755 |
| McIntyre W L | 18,966 | 267 |
| McKay K | 9,674 | |
| McKee C J | 4,385 | |
| McKenna J J | 11,067 | |
| McKenzie I | 7,072 | |
| McKibben P J | 10,510 | |
| McKinnon K I | 30,024 | 2,311 |
| McKnight A E | 8,066 | |
| McLaren D N | 25,842 | |
| McLaughlin I L | 6,683 | |
| McLaughlin P J | 16,108 | |
| McLean D M | 7,470 | |
| McLean F N | 26,338 | |
| McLellan I R | 7,665 | |
| McLellan K H | 20,075 | 91 |
| McLeod J | 2,845 | |
| McLeod J M | 10,580 | |
| McMonnies A H S | 11,105 | 404 |
| McNair B | 2,624 | |
| McNeill C E | 5,841 | |
| McTaggart B D | 138 | |
| Meadows R E | 19,388 | 313 |
| Meeks D E | 23,280 | 271 |
| Meena W D | 5,975 | 21 |
| Meeson J | 33,825 | 4,843 |
| Mehling C E | 17,676 | 409 |
| Mejak I | 8,572 | |
| Mercer C G | 23,749 | 7 |
| Meredith W S | 25,363 | 1,108 |
| Merilees W J | 33,825 | 4,579 |
| Merritt T M | 9,098 | |
| Metcalfe K | 10,805 | 95 |

## MINISTRY OF LANDS, PARKS AND HOUSING—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Mewhort W C | 26,268 | |
| Meyer R E | 10,174 | 40 |
| Michaelson J F | 6,065 | |
| Michaud L E | 19,136 | |
| Michie R | 7,498 | |
| Miclash D L | 1,436 | |
| Midnight A E | 27,203 | 1,666 |
| Miller I G | 19,128 | |
| Miller N | 5,594 | |
| Miller V A | 7,045 | |
| Mitchell S C | 7,243 | |
| Mitchell W M | 2,347 | |
| Mitten R L | 28,383 | |
| Mitton R L | 51,420 | 7,186 |
| Mizsak J | 26,688 | 147 |
| Moen B W | 28,066 | 205 |
| Moen D D | 21,334 | 225 |
| Moen E J | 11,694 | |
| Moffat B E | 8,580 | |
| Moffat K E | 5,063 | |
| Moffat L O | 19,898 | |
| Moffatt H D | 44,432 | 7,703 |
| Mogensen F E | 7,389 | |
| Monkman M | 11,518 | 526 |
| Monterey L E | 518 | |
| Montgomery A R | 16,314 | |
| Montgomery D R | 20,873 | 615 |
| Moon L | 9,589 | |
| Moore A J | 11,098 | 45 |
| Moore J W | 35,091 | 3,438 |
| Moore M | 5,543 | |
| Moore S | 3,457 | |
| Moore T O | 45,008 | 9,447 |
| Moragne R P | 27,154 | |
| Morahan C | 33,139 | 423 |
| Moretto L R | 5,234 | |
| Morford J A | 7,310 | |
| Morgan V K | 7,509 | |
| Morgan W E | 33,340 | |
| Morley D | 27,387 | 1,202 |
| Morley G W | 22,564 | 1,883 |
| Morley K D | 15,556 | 357 |
| Morris J R | 33,825 | 3,025 |
| Morrison H D | 14,710 | |
| Morrison S B | 368 | |
| Mortimer C J H | 5,209 | |
| Mortimer S P | 13,576 | |
| Morton D L | 42,191 | 439 |
| Morton P D | 7,671 | |
| Mosher G L | 3,697 | |
| Moss F R | 11,884 | |
| Mounsey K I | 11,055 | |
| Mounsey L D | 9,162 | |
| Moyse G S | 27,206 | 563 |
| Muckle S | 11,977 | 52 |
| Muir J M | 2,466 | |
| Muir S L | 10,045 | |
| Mullin G T | 51,740 | 3,535 |
| Munn W D | 33,825 | 7,823 |
| Munro G J | 22,565 | |
| Munts J H | 11,805 | |
| Munz J | 17,458 | |
| Murdoch K W | 22,142 | |
| Murphy M G | 21,629 | |
| Murphy S A | 20,024 | |
| Murray D E | 18,489 | |
| Murray K M | 9,458 | |
| Murray W A | 848 | |
| Murtha M F | 38,184 | 6,327 |
| Musgrave R G | 27,912 | |
| Muursepp M | 21,876 | |
| Myhre W P | 3,086 | |
| Myles J R | 23,858 | |
| Nash J E | 5,999 | |
| Naylor G | 12,495 | |
| Naylor M L | 7,319 | |
| Neill C | 2,816 | |
| Nelsen K P | 11,913 | 33 |
| Nelson B D | 2,369 | |
| Nelson D T | 9,996 | |
| Nelson M L | 18,595 | |
| Nelson S G | 18,129 | 696 |
| Nemeth F | 27,065 | |
| Nemeth M | 13,046 | |
| Nemeth T L | 2,487 | |
| Neuls D D | 861 | |
| New M J | 24,121 | |
| Newton J K | 9,848 | |
| Nicholl G T | 30,335 | 1,266 |
| Nicholson D | 7,814 | |
| Nicoletti D E | 5,250 | |
| Nielsen M | 3,015 | |
| Nielson C | 10,645 | |
| Nightingale W H | 7,289 | |
| Nipp C | 19,128 | |
| Nixon B D | 23,729 | 191 |
| Nixon C | 10,010 | |
| Nobert K P | 3,171 | |
| Noble C A | 19,128 | |
| Nock M | 42,680 | 5,503 |
| Noga T L | 22,974 | 2,531 |
| Nordin H S | 37,711 | |
| Nordin L | 2,872 | |
| Norman L M | 21,277 | 2,356 |
| Norquay A M | 20,024 | |
| Norrish R W | 33,825 | 1,978 |
| Northgraves C D | 18,904 | 82 |
| Nutini R A | 5,396 | |
| Nutter R L | 8,825 | |
| Nykyfork N S | 2,876 | |
| O'Byrne J R | 35,818 | 1,942 |
| O'Byrne M J E | 30,531 | 1,634 |
| O'Dell L A | 15,689 | |
| O'Genski R R | 46,270 | 2,128 |
| Oakley K R | 1,824 | |
| Ogilvie M L | 21,705 | |
| Ohlemann K P | 39,717 | 670 |
| Okrafka M | 14,058 | |
| Okros R D | 34,763 | 108 |
| Olcay I T | 38,184 | 1,115 |
| Olesiuk D A | 14,055 | 142 |
| Olfert M R | 5,729 | |
| Oliver R J | 8,883 | 142 |
| Ollenberger G D | 7,533 | |
| Ollenberger L | 3,015 | |
| Olmsted R W | 14,836 | |
| Ono H I | 6,074 | 742 |
| Orcherton D R | 23,923 | 516 |
| Orser D A | 23,014 | |
| Osborne L E | 22,369 | |
| Osmond-Jones E J | 10,643 | 441 |
| Ostapovich D E | 24,443 | |
| Ostermeier J R | 29,704 | |
| Ostlund J G | 8,474 | |
| Ostlund S L | 3,479 | |
| Ouellette T J | 16,744 | |
| Oulton D J | 30,017 | 1,927 |
| Owens J B | 9,087 | |
| Owsanski D T | 7,430 | |
| Palfreyman G S | 7,238 | |
| Paluch M A | 19,231 | |
| Papenhuyzen H C | 1,625 | |
| Papoutsis C | 10,456 | |
| Pappas R J | 6,729 | |
| Paquette D W | 22,510 | 3,974 |
| Parent M | 8,444 | |
| Parker L J | 6,996 | |
| Parkinson S E | 23,014 | 1,379 |
| Parry D | 20,453 | 139 |
| Parson G F | 6,987 | |
| Partridge L A | 7,085 | |
| Paterson D E | 8,580 | |
| Patterson J A | 22,852 | 81 |
| Patrick L J | 23,861 | 366 |
| Patterson S | 27,572 | |
| Pattison V M | 1,824 | |
| Paulson B A | 16,498 | |
| Paulson K B | 6,314 | |
| Pavicic M A | 2,461 | |
| Pavlis A J | 8,418 | |
| Pawlowicz L | 6,786 | |
| Peck F A | 7,576 | |
| Peddlesden B D | 26,407 | |
| Peden C C | 24,443 | 5,588 |
| Pedersen W D | 132 | |
| Peebles J A | 45,592 | 1,980 |
| Pel N | 19,162 | 253 |
| Pelletier J G | 24,377 | |
| Penner A N | 45,033 | 942 |
| Penner J A | 25,935 | 417 |
| Pentland J E | 25,673 | |
| Pepper I C | 23,251 | 160 |
| Percy J L | 18,858 | |
| Perdue J E | 30,024 | 2,770 |
| Peters A A | 22,307 | |
| Peters D L | 2,601 | |
| Peters K | 14,888 | 20 |
| Peters R J | 6,414 | |
| Petersen C B | 4,449 | |
| Petersen D E | 21,914 | 118 |
| Petersen S K | 17,210 | |
| Peterson E | 27,725 | 278 |
| Peterson E H | 5,044 | |
| Peterson R E | 27,416 | 422 |
| Pethick R C | 10,971 | |
| Petrowski W | 6,300 | |
| Pfeifer M | 18,758 | 499 |
| Phelps L O | 6,979 | |
| Phillips A E | 19,109 | 187 |
| Phillips L D | 2,991 | |
| Philp E E | 20,046 | |
| Philp J A | 19,160 | |
| Piccin R M | 12,200 | |
| Pickell N J | 18,595 | |
| Piecowye L | 18,580 | 139 |
| Pighin P S | 19,128 | 1,571 |
| Pike D D J | 24,796 | 1,303 |
| Pilon E H | 18,595 | |
| Pinder-Moss J H | 22,459 | 1,886 |
| Pinn J P | 16,053 | |
| Pita R | 2,526 | |
| Plassmann G | 412 | |
| Platz C L | 9,563 | |
| Podmore D G | 44,001 | |
| Pohl G L | 23,014 | |
| Pollock B M | 18,248 | |
| Polman-Tuin R | 7,421 | |
| Pomerleau J P M | 20,932 | |
| Popoff P P | 29,271 | 100 |
| Porsnuk F G | 9,880 | |
| Porteous P A | 9,096 | |
| Porter G L | 32,512 | 2,886 |
| Potter R E | 44,703 | 5,432 |
| Potter W L | 11,155 | 7 |
| Poustie S E | 2,448 | |
| Powell C T | 23,186 | 960 |
| Powell M B | 14,089 | |
| Premischook J O | 34,966 | 2,433 |
| Price E M | 20,965 | 182 |
| Price G R | 27,203 | 795 |
| Price H J | 9,291 | 111 |
| Price I A | 16,097 | |
| Price M E | 41,160 | |
| Price R F B | 40,392 | 1,647 |
| Prime L | 14,508 | 135 |
| Pringle L A | 2,920 | 145 |
| Purdon R E | 34,178 | 2,468 |
| Purvis J C | 12,444 | |
| Pyle A W | 6,980 | |
| Quilter R L | 23,491 | 455 |
| Ralph E G | 27,469 | 2,713 |
| Ramsay R V | 34,751 | 818 |
| Ramsdale D | 22,766 | |
| Randel M R | 25,012 | 5,553 |
| Rast C L | 6,177 | |
| Rathbone B G | 11,249 | 151 |
| Rathbone G C | 35,564 | 2,502 |
| Rathbone P V | 34,205 | 1,081 |
| Rauk K J | 327 | |
| Ray K G | 4,246 | |
| Reilly M R | 10,793 | |
| Reimer K B | 8,601 | |
| Reimer R B | 8,154 | |
| Reinfelder N M | 20,024 | 398 |
| Rhoades G A | 48,965 | 3,796 |
| Rhode B | 6,335 | |
| Rice M B | 5,012 | |
| Rich G | 6,138 | |
| Richards D D | 14,527 | 83 |
| Richards D K | 1,427 | |
| Richardsen W L | 17,967 | |
| Richens W | 4,738 | |
| Riddell D D | 2,943 | |
| Ridley W | 38,850 | 3,620 |
| Rimmer N T | 18,046 | |
| Ring J D | 30,581 | 1,767 |
| Risby S | 28,855 | 676 |
| Ritchie L J | 27,996 | 356 |
| Ritchie R S | 37,218 | |
| Rizun W S | 8,938 | |
| Robb M | 4,231 | |
| Robbins R L | 25,581 | 1,659 |
| Roberts B E | 22,946 | |
| Roberts D G | 26,550 | 18 |
| Roberts G A | 48,978 | 1,027 |
| Roberts M B | 25,581 | 806 |
| Roberts R H | 46,273 | 2,146 |
| Robertson H | 3,607 | |
| Robertson J M M | 23,365 | |
| Robertson P J | 7,508 | |
| Robertson S | 36,698 | 2,875 |
| Robertson S M | 17,918 | 936 |
| Robinson K L | 7,537 | |
| Rockwell R J | 25,775 | |
| Rodwell G R | 450 | |
| Rody M P | 17,684 | 53 |
| Roemer H L | 33,825 | 2,045 |
| Rogers D M | 25,582 | |
| Rogers J P I | 29,764 | 1,489 |
| Rogers T | 10,284 | |
| Rolls K J | 8,047 | |
| Roos R P | 24,922 | 1,929 |
| Rose D B | 22,189 | |
| Rose J H | 26,612 | 7 |
| Rosin A E | 23,169 | |
| Roskelley D C | 3,568 | |
| Ross D T | 47,045 | 3,337 |
| Ross I A G | 23,028 | 829 |
| Ross M J | 12,696 | 53 |
| Rossell C W | 8,952 | |
| Rossi G A | 6,024 | |

## MINISTRY OF LANDS, PARKS AND HOUSING—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Rost F J | 3,714 | |
| Roth D B | 5,391 | |
| Rotlisberger J | 4,634 | |
| Rounds H C | 42,690 | 103 |
| Routledge R M | 1,391 | |
| Routledge R W | 33,944 | 4,151 |
| Routledge W J | 6,896 | |
| Rowden M R | 7,717 | |
| Rowell D J | 2,852 | |
| Rowland M B | 5,437 | 437 |
| Rowland R M | | 327 |
| Rowlands J M | 20,024 | |
| Rudd B M | 12,000 | |
| Rudichuk B L | 11,986 | |
| Rudy C | 5,548 | 153 |
| Rushton B L | 20,490 | |
| Russell L B M | 20,198 | |
| Russell R A | 34,991 | 881 |
| Rutledge L D | 1,135 | |
| Ryks P | 667 | |
| Saari J D | 6,111 | 152 |
| Sadleir C W | 27,203 | 2,134 |
| Saefkow H | 4,581 | |
| Sage D A | 25,116 | |
| Sakowski A J | 8,118 | |
| Salmon C H | 36,883 | 1,885 |
| Sam B | 21,876 | |
| Samilski M C | 22,472 | 1,474 |
| Sampson E | 4,867 | |
| Sampson T E M | 5,935 | |
| Sandberg P A | 5,150 | |
| Sandberg R G | 3,492 | |
| Sanderson A | 42,657 | 3,624 |
| Sandoz T R | 814 | |
| Sankovic K J | 3,564 | |
| Sather M | 9,154 | 1,713 |
| Savard R | 9,132 | |
| Sawatsky D J | 29,134 | |
| Sawchuk D P | 28,940 | |
| Sawyer S | 4,253 | |
| Saxon M A | 23,365 | |
| Schacke S | 31,083 | 918 |
| Schaefer W C | 6,392 | |
| Schafer E W | 5,215 | |
| Scheck R C | 6,471 | 522 |
| Scheer R D | 25,699 | 3,212 |
| Scherly E W | 21,688 | 265 |
| Schleiermacher J C | 7,420 | |
| Schlitt D E | 12,670 | |
| Schmidt H W | 25,581 | 952 |
| Schmidt L E | 6,693 | |
| Schneider D B | 3,227 | |
| Scholtens A | 23,244 | 314 |
| Schoonbeek J | 19,761 | 493 |
| Schoor J E | 19,699 | |
| Schwab D J | 28,491 | |
| Scott B G | 1,028 | |
| Scott G R | 33,825 | 388 |
| Scott K G | 4,807 | 88 |
| Scott R J | 7,742 | |
| Scott R M | 4,769 | |
| Scott S A | 13.513 | 132 |
| Scott T R | 939 | |
| Seagris M A | 12,334 | 504 |
| Seaton K | 5,234 | 157 |
| Seaton R | 6,230 | 172 |
| See J I | 6,392 | |
| Seeley J R | 28,882 | |
| Selbee D M | 15,138 | |
| Selinger P J | 9,561 | 126 |
| Semler D W | 28,311 | |
| Serratore G J | 4,447 | |
| Severson C M | 19,128 | 46 |
| Seymour B J | 8,872 | |
| Shannon M | 6,170 | |
| Sharkey M D | 7,623 | 217 |
| Sharkey N E | 3,925 | |
| Sharkey S G | 3,569 | |
| Sharp C A | 25,560 | |
| Sharpe K E | 1,906 | |
| Sharpe K L | 5,950 | |
| Sharpe R A | 11,382 | |
| Sharpe V A | 22,879 | |
| Shave K M | 20,779 | |
| Shaw D J | 8,706 | |
| Shaw E R | 10,542 | |
| Shaw S | 9,681 | 14 |
| Shaw W C | 27,203 | 687 |
| Shayler S | 23,892 | 20 |
| Shea R B | 8,050 | |
| Sheffield R L | 11,167 | |
| Sheldon J A | 12,074 | |
| Shelongosky T L | 2,086 | |
| Shenkenfelder R L | 7,993 | |
| Shenstone S | 5,614 | |
| Sherman C | 593 | |
| Sherwin R B | 23,280 | 1,173 |
| Shewchuk M F | 9,732 | |
| Shields I B | 18,399 | |
| Shields W L | 16,692 | 1,973 |
| Shoniker M | 5,847 | |
| Shore M D | 4,035 | |
| Shuttleworth N G | 10,089 | |
| Siemens P | 13,090 | |
| Sills G M | 39,996 | 598 |
| Simmons D P | 4,254 | |
| Simmons M | 9,627 | |
| Simmons R K | 25,581 | 3,727 |
| Simons L | 19,095 | |
| Simonson R | 21,682 | |
| Simpson A V | 14,144 | 1,196 |
| Simpson M | 20,024 | 74 |
| Simpson M L | 5,939 | |
| Simpson W C | 20,337 | |
| Sinclair D E | 11,635 | |
| Sinclair E G | 26,973 | 4,584 |
| Sinclair R E | 2,277 | |
| Skene M J | 25,403 | |
| Skinner E A | 9,003 | 2,801 |
| Skinner J A | 9,461 | |
| Sloker L G | 28,149 | |
| Smaill G E | 35,651 | 2,260 |
| Smardon R | 20,224 | |
| Smith D J | 28,173 | 1,278 |
| Smith D L | 19,719 | 643 |
| Smith G | 1,230 | |
| Smith J E | 13,880 | |
| Smith K L | 5,630 | 153 |
| Smith M W | 19,644 | |
| Smith P E | 20,853 | 219 |
| Smith S D H | 8,254 | |
| Smyth M E | 6,539 | |
| Smythe I M | 25,231 | 4,020 |
| Snowdon F I | 8,830 | |
| Solonas T M | 2,503 | |
| Sorken L C | 45,126 | 493 |
| Soule R D | 31,680 | 6,786 |
| Sowa C J | 9,443 | |
| Spaeti E E | 23,807 | |
| Speirs K | 5,088 | |
| Spelsberg C E | 5,701 | 704 |
| Spouler L J | 28,327 | |
| Sprenkels S E | 9,999 | |
| Spriggs W M | 33,952 | 180 |
| Spring V G | 14,077 | |
| Squires K | 7,822 | |
| St Gelais J P | 19,817 | |
| St Goddard J R | 11,481 | |
| Staehli R | 33,111 | 1,856 |
| Stanway B J | 3,960 | |
| Stathers M R | 8,909 | |
| Steele B J | 24,037 | 232 |
| Steinkopf L M | 13,735 | |
| Stenning B A | 35,938 | 505 |
| Stephen D A | 19,128 | |
| Stephenson J R | 33,825 | 1,456 |
| Stetski W L | 33,825 | 2,898 |
| Stevens D | 19,750 | |
| Stevens D J | 25,151 | |
| Stevens K W | 22,554 | 7 |
| Stevenson B A | 20,167 | 83 |
| Stevenson B M | 8,716 | 465 |
| Stewart D S | 20,352 | |
| Stewart I I | 1,450 | |
| Stewart I J | 12,033 | |
| Stewart K R | 29,351 | 2,154 |
| Stewart L L | 10,537 | 1,320 |
| Stirling D | 5,104 | |
| Stobie P W | 37,720 | 3,775 |
| Storey W R | 27,809 | |
| Strachan S E | 6,194 | |
| Stratford D R | 16,490 | |
| Street F E | 9,369 | 96 |
| Stringfellow F W | 13,131 | |
| Strobel L J | 12,328 | |
| Stroud B L | 408 | |
| Stuckenberg R W | 26,163 | 1,381 |
| Such J L | 1,889 | |
| Sugden D | 3,302 | |
| Sullivan S A | 20,426 | |
| Sullivan S K | 18,869 | 506 |
| Sure G M | 17,280 | |
| Sutherland A G | 27,258 | |
| Suttill K J | 30,581 | |
| Sutton S F | 13,673 | |
| Sweeney M L | 1,785 | |
| Swift K J | 18,865 | 375 |
| Symons J H | 6,444 | |
| Syrja S M | 20,317 | |
| Syroishko L M J | 11,479 | 21 |
| Sziklai L | 27,846 | |
| Tait D G | 3,734 | |
| Tams H | 2,477 | |
| Tanner B R L | 10,122 | |
| Tasse C M | 18,409 | |
| Tassie J | 8,777 | 26 |
| Taylor A D | 5,258 | |
| Taylor A L | 15,886 | |
| Taylor C L | 3,733 | |
| Taylor J M | 3,012 | |
| Taylor L M | 7,017 | |
| Taylor P F | 8,159 | |
| Taylor R E | 38,940 | 2,405 |
| Taylor T O | 9,131 | 474 |
| Teeple A C | 6,968 | |
| Teichroeb V K | 15,778 | 38 |
| Templeton I L | 3,227 | |
| Terrace L M | 1,169 | |
| Terrico A J | 17,404 | |
| Terry P M | 20,055 | |
| Tetachuk K A | 10,367 | |
| Theriault J E | 9,784 | |
| Therrien B | 5,329 | |
| Thevarge B | 2,728 | |
| Thibault G I | 7,341 | |
| Thomas C H | 47,499 | 3,080 |
| Thomas I | 17,106 | |
| Thomas R A | 9,020 | |
| Thome D A | 6,930 | |
| Thompson C J | 2,058 | |
| Thompson D | 39,528 | 3,211 |
| Thompson E E | 27,805 | |
| Thompson G R | 6,260 | |
| Thompson H I | 13,629 | |
| Thompson J | 43,818 | 4,323 |
| Thompson M M | 6,978 | |
| Thomson D K | 952 | |
| Thomson G N | 25,693 | 187 |
| Thomson P D | 7,274 | 112 |
| Thorne A W | 24,857 | 1,269 |
| Threlfall J W | 10,650 | |
| Thrift G R | 12,676 | |
| Thulin L A | 20,932 | 753 |
| Tiernan S E | 181 | |
| Tierney R | 26,819 | 2,225 |
| Timmins J M | 7,144 | 21 |
| Tinkess T E | 5,322 | |
| Tipton J M | 27,640 | |
| Tobias M B | 3,819 | |
| Todd N | 6,524 | |
| Tolmie G E | 3,447 | |
| Tonge M E | 15,997 | |
| Toop R W | 10,294 | |
| Topham A | 7,374 | |
| Tory W M | 8,739 | |
| Totten G L | 19,752 | |
| Touchet D P | 28,494 | |
| Townsend D A | 13,459 | 288 |
| Trachuk G | 56,101 | 6,860 |
| Traverence C C | 3,925 | |
| Trenholm M G | 35,538 | |
| Trepus P | 6,309 | |
| Trickett D B | 9,416 | 115 |
| Truscott S J | 1,981 | |
| Tucker J H | 2,397 | |
| Tuey L A | 10,244 | |
| Tunnoch C E | 8,321 | 59 |
| Tupper P J | 29,499 | 775 |
| Turcotte C J | 11,524 | |
| Turner J V | 42,191 | 3,938 |
| Turner M | 22,836 | |
| Turner M H | 38,605 | 4,424 |
| Tuson J R | 16,659 | |
| Umphrey W L | 51,749 | 5,209 |
| Underdahl L C | 6,766 | |
| Uphill G T | 23,189 | |
| Upton L J | 25,675 | 2,145 |
| Ure K J | 23,364 | 29 |
| Urquhart C J | 6,263 | |
| Vacharesse J L | 7,446 | |
| Van Alstine D A | 13,250 | |
| Van Alstine T E | 6,480 | 322 |
| Van Horne G P | 19,016 | |
| Van Schouwen J E | 14,741 | |
| Van Velzen W | 25,581 | 377 |
| Van-Der Horst W D | 35,919 | 1,367 |
| Vance K C | 533 | |
| Vandelft W | 7,378 | |
| Vanderham M M | 2,624 | |
| Vanderlinden A | 5,315 | |
| Velay C J | 55,265 | 7,545 |
| Velay R C | 6,066 | |
| Vereshagen P A | 25,581 | 1,657 |
| Verhagen R A | 24,436 | 7 |
| Verschuere J G | 25,969 | 7 |
| Vidal D | 12,830 | |
| Vincent V R | 23,854 | |
| Visnoski H A | 6,460 | |
| Vogt F H | 19,088 | 26 |
| Vogt L W | 19,405 | 26 |
| Volquardsen R | 19,960 | |

## MINISTRY OF LANDS, PARKS AND HOUSING—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Vyvyan M J | 8,461 | |
| Wagar Y | 18,719 | |
| Wainwright M D | 7,615 | 206 |
| Wakely P J | 20,897 | |
| Walker S G | 34,396 | 3,147 |
| Wall A | 7,246 | |
| Wall J | 2,842 | |
| Wallard J G | 14,296 | |
| Walper G A | 13,532 | |
| Walser R | 1,436 | |
| Walter E | 5,215 | |
| Walter J B L | 30,024 | 2,132 |
| Walters P D | 20,303 | 2,009 |
| Ward B J | 20,932 | |
| Ward D A | 30,760 | |
| Ward L M | 20,651 | 223 |
| Wareing E J | 6,205 | |
| Waring S R | 2,588 | |
| Warkentin B M | 14,508 | 7 |
| Warner L M | 40,553 | 2,753 |
| Warrington L E | 17,271 | |
| Watts C | 17,088 | |
| Webb S L | 13,606 | |
| Webber H A | 23,918 | |
| Webber R A | 34,531 | 654 |
| Weger E | 42,542 | 1,390 |
| Wegscheidler L R | 4,458 | |
| Weir J H | 29,468 | 576 |
| Wesley D L | 14,737 | |
| West H M | 25,314 | |
| West L D E | 19,179 | 46 |
| West R A | 28,054 | 15 |
| Westcott R G | 7,245 | 78 |
| Westlund M J | 7,796 | |
| Wheadon L M | 17,257 | |
| Wheeler R O | 9,174 | |
| Whetter R R | 26,259 | 255 |
| Whitaker J E | 8,030 | |
| White C D | 2,616 | |
| White D J | 23,053 | |
| White D W | 24,794 | 1,016 |
| White E L | 19,128 | 176 |
| White G R | 17,673 | |
| White G R | 7,064 | |
| White M C M | 18,595 | |
| Whitely S E | 16,213 | |
| Whitfield P R | 38,184 | 5,862 |
| Whiting D G | 31,298 | 1,968 |
| Whittaker S D | 17,105 | |
| Wideman J | 5,086 | |
| Wiebe G | 12,216 | |
| Wiebe J D | 8,860 | |
| Wight D J E | 5,937 | 60 |
| Wigmore J F | 15,200 | |
| Wikenheiser R J | 27,387 | 317 |
| Wild V | 20,005 | |
| Wilgan A | 4,142 | |
| Wilk G J | 18,248 | |
| Willgress J W | 27,203 | 812 |
| Williams B J | 7,456 | |
| Williams B J | 25,363 | |
| Williams G F | 25,481 | |
| Williams J K | 9,849 | |
| Williams V A | 2,412 | |
| Williamson L N | 19,128 | |
| Willis L R | 32,132 | 688 |
| Willmore M | 5,639 | |
| Wilmer F D | 5,480 | 921 |
| Wilson A | 8,897 | 1,347 |
| Wilson A B | 14,637 | |
| Wilson C G | 8,724 | |
| Wilson G S | 23,184 | |
| Wilson R F J | 33,111 | 38 |
| Wilson V A | 16,211 | |
| Wilson W R | 917 | |
| Wing B J | 20,932 | 441 |
| Wong V F G | 19,128 | 91 |
| Woo P | 1,237 | |
| Wood C T | 25,802 | |
| Wood W J | 11,565 | 3,835 |
| Woodhams D E | 10,284 | |
| Woodhouse W R | 22,239 | 137 |
| Woodland H J | 20,879 | |
| Woodruff M J | 16,387 | |
| Woods C | 18,832 | |
| Wooldridge W L | 7,777 | |
| World C | 6,265 | |
| Wright D S | 7,374 | |
| Wright I D | 4,170 | |
| Wright R | 5,220 | |
| Yearsley J H | 6,896 | 426 |
| Yee M J | 18,467 | |
| Yelovatz M | 18,643 | |
| Youde V W | 17,849 | |
| Youds J K | 39,715 | 2,945 |
| Youell L K | 18,449 | |
| Young A J | 6,425 | |
| Young M C | 33,233 | 5,543 |
| Ysebert D | 2,113 | |
| Yunker L | 5,987 | 26 |
| Zadak D | 52,634 | 4,915 |
| Zaitsoff C J | 7,172 | |
| Zanatta B | 28,266 | |
| Zawada K | 1,570 | |
| Zawyrucha J A | 7,448 | |
| Zimmer K A | 27,917 | 2,708 |
| Zimmerman P | 20,063 | |
| Zinkan G J | 8,044 | |
| Zirnhelt H J | 747 | |
| Zirul D L | 38,301 | 845 |
| Zotta M W | 2,225 | |
| Zuhlke B G | 5,930 | |
| Zurosky K N | 29.915 | 2,056 |
| Zwick N C | 7,947 | |
| Field Crew expenses | | 380 |
| Transfers | (47,215) | 24,424 |
| Totals | 30,250,226 | 943,585 |

## MINISTRY OF MUNICIPAL AFFAIRS

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Ritchie Hon W S<br>Minister | 31,283 | 7,153 |
| Taylor J P<br>Deputy Minister | 65,780 | 10,073 |
| Addison, R K | 18,697 | 403 |
| Ballard W E | 30,027 | 1,630 |
| Bedford W C | 51,167 | 847 |
| Blake D F J | 28,195 | 1,914 |
| Brett I A | 20,934 | |
| Cadwallader K A | 20,934 | |
| Callan J G | 48,580 | 3,051 |
| Carroll L M P | 21,705 | |
| Clarke A R | 33,326 | |
| Clarkson H L | 32,460 | 3,166 |
| Coates C | 16,853 | 44 |
| Conway D | 31,656 | 1,371 |
| Cook G V | 29,566 | 964 |
| Crossett F E | 20,934 | |
| Cubbon R T | 33,829 | |
| Cull E | 41,457 | 3,502 |
| Currie J C | 48,580 | 4,366 |
| Dhillon B | 29,478 | 646 |
| Emmett W E | 23,393 | 123 |
| Eurchuk W J | 32,460 | 1,915 |
| Fattore G | 19,572 | |
| Ferguson A O | 20,283 | |
| Fumalle M J | 38,187 | 3,616 |
| Ghosh R K | 33,829 | |
| Gibson J L | 26,226 | 25 |
| Goldie N D | 32,460 | 1,252 |
| Gray H M | 30,396 | 5,986 |
| Green B | 25,550 | |
| Haley C A | 25,646 | 2,383 |
| Harkness G C | 62,275 | 3,136 |
| Hawksworth C D | 41,457 | 601 |
| Heayn B | 38,187 | 1,131 |
| Henderson L M | 18,597 | |
| Hendriks S M | 11,143 | |
| Hodge L V | 20,026 | |
| Holding C L | 18,561 | |
| Holmes E G | 19,130 | |
| Horton F M | 23,186 | |
| Jawanda B S | 40,434 | 3,151 |
| Karlsen E H | 54,474 | 3,074 |
| Laidler D P | 25,870 | 427 |
| Langdon P | 20,934 | 266 |
| Larter W J | 32,460 | 1,273 |
| Lee M | 28,103 | 174 |
| Lee R M | 30,584 | |
| Luchin L V | 38,187 | 655 |
| MacDonald J H | 34,955 | 616 |
| MacKay E C | 16,188 | 358 |
| MacLeod K J | 51,740 | 4,265 |
| MacTaggart A A | 45,323 | 4,219 |
| Maftechuk T | 38,187 | 3,268 |
| Mah G E | 13,235 | |
| McCrimmon N A | 34,955 | 2,493 |
| McDannold G L | 19,155 | |
| McDonald D S | 33,114 | 1,798 |
| McDonald J C D | 32,460 | 1,572 |
| McKellar R | 5,405 | |
| Meeres J B | 25,365 | 7 |
| Message W G | 16,353 | |
| Moore J | 33,114 | 803 |
| Morgan C J | 28,671 | 469 |
| Morris D W | 38,977 | 1,996 |
| Muralt D E | 32,575 | 2,501 |
| Osborne A | 33,158 | 2,437 |
| Ovanin T K | 28,671 | 846 |
| Paget G D | 39,786 | 999 |
| Peebles L A | 22,924 | |
| Pescod S E | 19,503 | 758 |
| Pickard E B | 23,886 | 1,342 |
| Quin A L | 38,187 | 5,798 |
| Rebalkin C | 6,223 | |
| Roberts A H | 47,472 | 516 |
| Robertson J S | 33,114 | 2,966 |
| Robinson M I | 18,597 | |
| Ross D W | 31,901 | 1,026 |
| Rounds R | 35,002 | 3,054 |
| Roy C R | 18,597 | |
| Saby C L | 19,130 | |
| Santarossa E M | 10,537 | 429 |
| Scott M K | 20,313 | |
| Seminiuk L J | 38,592 | 147 |
| Simpson G E | 19,094 | |
| Sinden B M | 17,675 | |
| Smith B J | 1,653 | |
| Smith W J | 33,114 | 2,279 |
| Stott A G | 3,681 | 56 |
| Strugnell M | 19,130 | |
| Sutherland D G | 20,934 | |
| Swallow D A | 42,826 | 601 |
| Tabor B R | 27,606 | 28 |
| Tamblin A J | 34,955 | 1,033 |
| Tassie W J | 40,434 | 1,026 |
| Taylor A W | 23,186 | |
| Thiel C I | 19,130 | 69 |
| Thomas M E | 34,955 | 5,029 |
| Thomas P | 22,031 | |
| Thompson F J | 38,344 | 402 |
| Topham H G | 47,715 | 2,124 |
| Vail J | 128 | |
| Van Gylswyk D H | 19,103 | |
| Walisser B E | 39,786 | 985 |
| Whelen G E | 52,700 | 955 |
| White E | 18,696 | |
| Wilson L A | 17,684 | 419 |
| Wong B | 18,597 | |
| Woodward C H L | 57,303 | 10,005 |
| Recoveries for Union Leave | (359) | |
| Transfers | 3,666 | (13,483) |
| Totals | 3,146,183 | 124,528 |

## MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

| | Salary $ | Travel $ |
|---|---|---|
| Chabot Hon J R Minister | 31,283 | 16,320 |
| Plecas R S Deputy Minister | 66,900 | 13,961 |
| Abbott B T | 7,777 | |
| Abbott D N | 36,658 | 252 |
| Aberdeen S R M | 23,920 | 2,279 |
| Abrahamson D O | 24,369 | 1,454 |
| Acheson S | 26,935 | 4,041 |
| Ackinclose W | 18,448 | |
| Adamek A | 16,049 | |
| Adams B | 2,525 | |
| Adams G H | 20,970 | |
| Adams J D | 33,825 | 1,493 |
| Adams R L | 33,869 | |
| Adams S | 14,647 | |
| Adams S | 19,393 | |
| Adams V M | 3,904 | |
| Ades A G | 32,678 | 91 |
| Aiken E T | 20,934 | |
| Aikins A | 23,278 | 229 |
| Ainslie M | 1,549 | |
| Aldridge G E | 21,357 | 1,155 |
| Aleksenko N | 21,425 | |
| Alexander B M | 21,428 | |
| Alexander P E | 12,427 | 1,192 |
| Allen G | 25,436 | 1,479 |
| Allingham B J | 2,360 | |
| Allsup A | 20,473 | |
| Allwood J | 23,820 | |
| Almaas S | 19,128 | 185 |
| Amo C | 18,754 | 128 |
| Amo J F | 20,026 | 65 |
| Andersen G | 704 | |
| Anderson J | 27,289 | 8,474 |
| Anderson J W | 8,590 | 279 |
| Andrew M E | 5,569 | |
| Andrews I A | 15,349 | |
| Angrignon M J | 19,808 | |
| Anholt G J | 12,234 | 573 |
| Antiphon P E | 16,278 | |
| Antrobus A | 23,298 | 4,739 |
| Antwis L G | 19,035 | |
| Apland B C | 31,186 | 3,252 |
| Archibald J B | 33,029 | |
| Armstrong W H | 26,354 | 936 |
| Arney E A | 19,128 | |
| Arnott E M | 19,128 | |
| Aro M L | 16,904 | |
| Asbil L | 3,290 | |
| Atchison J E | 9,933 | |
| Atkins L M | 21,200 | 197 |
| Atkinson D K | 24,921 | |
| Atkinson W C | 33,332 | |
| Attfield E A | 10,499 | |
| Bachop W B | 44,211 | 1,444 |
| Bacon A A | 36,658 | 9 |
| Bady B L | 23,337 | 1,740 |
| Baier G K | 11,946 | |
| Bailey D L | 6,479 | |
| Bailey L D | 6,199 | |
| Baker G A J | 30,746 | 2,149 |
| Baker R D | 22,675 | |
| Balaski M D | 1,481 | |
| Baldassi K L | 6,227 | |
| Baldwin J C | 26,315 | 1,246 |
| Baldwin T G | 17,673 | |
| Bamford G S | 26,574 | |
| Barclay D C | 14,537 | |
| Barkley W D | 55,049 | 1,992 |
| Barlee K M | 6,480 | |
| Barnard B E | 46,623 | 1,797 |
| Barnes C | 18,773 | |
| Barr D E | 6,574 | |
| Bartlett S A | 13,080 | |
| Barton J A | 33,164 | |
| Barwin V | 27,281 | 463 |
| Bashford I | 21,772 | |
| Bastian B A | 19,661 | 3,622 |
| Bateman M | 2,994 | |
| Bates E J | 18,999 | |
| Batey I P | 41,499 | 718 |
| Battisson C A | 25,370 | |
| Bawtinheimer M A | 35,069 | 2,068 |
| Beattie J | 23,104 | |
| Beaumont A E | 7,534 | |
| Beazley R J | 37,175 | 1,366 |
| Bedard L J | 13,096 | |
| Bedwell S F | 18,595 | 141 |
| Beech G M | 20,637 | |
| Beech M F | 140 | |
| Beer G | 870 | |
| Beggs M J | 374 | |
| Beimen D | 24,976 | 187 |
| Beischer S D | 19,011 | |
| Bell L | 19,748 | 387 |
| Bell M K | 21,590 | |
| Bell S C | 19,128 | |
| Benn C | 9,297 | |
| Bennett D R | 3,339 | 79 |
| Bennett G B | 22,572 | |
| Bennett J M | 29,366 | |
| Bennett S | 12,272 | |
| Benson J A | 140 | |
| Berry D | 30,024 | 2,171 |
| Beyer C | 19,584 | |
| Bigelow K G | 2,085 | |
| Bigwood R L | 18,231 | |
| Billings M L | 20,024 | |
| Bishop W E | 23,014 | |
| Bjarnson D J | 3,067 | |
| Blakemore F E | 575 | |
| Bloomfield S E | 1,478 | |
| Blunt W R | 30,075 | 70 |
| Board J | 651 | |
| Boates S | 22,974 | 185 |
| Boechler B | 221 | |
| Boese D | 20,526 | |
| Bogaard J | 1,723 | |
| Bolton C V | 28,099 | 3,839 |
| Bond B A | 3,874 | |
| Bonner R R | 9,636 | 43 |
| Boon S | 376 | |
| Boone L R | 376 | |
| Bottenfield B | 2,479 | |
| Botting G | 507 | |
| Bouma T A P | 20,871 | 1,121 |
| Bovey J | 46,222 | 1,319 |
| Bowen W F | 27,238 | |
| Boyd J A | 3,627 | |
| Boyko P W | 19,539 | 102 |
| Bradasch C | 19,128 | |
| Bradfield L | 2,261 | 1,066 |
| Bramhill K R | 17,756 | |
| Brand A M | 23,319 | 317 |
| Brand W R | 24,794 | |
| Brayshaw T C | 11,180 | |
| Brennan W P | 23,530 | |
| Breton S P | 1,807 | |
| Bricker G D | 28,099 | |
| Bricker M J | 21,612 | |
| Bridge K A | 29,553 | |
| Bridge R J | 22,940 | |
| Briere C A | 4,710 | |
| Brillinger P L | 15,196 | |
| Britt H K | 49,538 | 1,197 |
| Broadland T R | 11,436 | |
| Brochu R F | 571 | |
| Brock M | 11,162 | |
| Brookes J C A | 25,210 | |
| Brougham W C | 591 | |
| Broverman L J | 22,059 | |
| Brown A | 7,816 | |
| Brown B | 20,539 | |
| Brown D V | 21,046 | |
| Brown J L | 486 | |
| Brown S | 20,010 | |
| Browne C A | 25,082 | 219 |
| Brownscombe M | 23,042 | 395 |
| Brownsey G R | 36,938 | 4,330 |
| Bruce M E | 9,296 | |
| Bruce V M | 28,646 | 112 |
| Brunn R J | 29,342 | |
| Brunsdon R B | 29,026 | 3,834 |
| Buchanan J H | 29,915 | 70 |
| Buckley S C | 19,055 | |
| Bulmer L J | 42,739 | |
| Bundon S J | 2,122 | |
| Burch P E | 20,932 | |
| Burch R D | 38,089 | 79 |
| Bureyko E C | 5,396 | 64 |
| Burgess S M | 6,627 | 2,927 |
| Burke L P | 29,008 | |
| Burnell D J | 2,478 | |
| Burnham A | 13,803 | |
| Burns K J | 3,190 | |
| Butcher D G | 7,707 | |
| Butz S J | 38,559 | 2,332 |
| Byers B M | 30,291 | 1,140 |
| Byers R A | 27,775 | 91 |
| Cadger P | 38,661 | |
| Cady D L | 2,866 | |
| Cahoon W F | 23,184 | 954 |
| Caldwell R J | 20,369 | |
| Caldwell R M | 38,384 | 190 |
| Calve P E | 33,047 | |
| Calvin L | 1,290 | |
| Cameron A M | 24,270 | |
| Cameron G E E | 30,302 | 6,439 |
| Cameron R L | 44,144 | 2,862 |
| Cameron S | 16,348 | |
| Campbell C K | 50,920 | 7,148 |
| Campbell R W | 33,825 | 3,511 |
| Campbell S | 4,945 | 453 |
| Cannings R A | 36,658 | 2,911 |
| Cardin J A | 17,382 | |
| Cardin R V M | 29,338 | |
| Careless V A S | 22,607 | |
| Carey M S | 403 | |
| Carlsen V L | 31,500 | |
| Carlton S E | 3,444 | |
| Carmichael K M | 28,099 | 1,902 |
| Carmichael W J | 29,330 | |
| Carragher W E | 7,112 | 1,963 |
| Carroll M E | 23,274 | 1,084 |
| Cass I W | 19,128 | |
| Cassidy S C | 5,589 | 82 |
| Cassidy W J | 22,027 | |
| Castle G | 29,915 | |
| Caswell D M | 4,431 | |
| Ceska A | 29,915 | 1,519 |
| Chaban E M | 8,456 | 39 |
| Challenger R J | 35,057 | 4,092 |
| Chamberlin D R | 33,825 | 119 |
| Charlton A S | 44,272 | 5,092 |
| Chatham T J | 8,285 | |
| Chauvin D A | 31,634 | |
| Chazottes M L | 53,517 | 232 |
| Chechik M A | 25,691 | 426 |
| Cheveldave C | 7,717 | 1,785 |
| Chow P | 17,720 | |
| Chow S C | 11,615 | |
| Choy H | 20,507 | |
| Chrabaszcz P G | 17,529 | |
| Christiansen M | 19,128 | |
| Christianson C A | 24,910 | |
| Chulka S A | 24,005 | |
| Churchill B E | 13,725 | 104 |
| Clark B | 20,520 | |
| Clark B | 19,974 | |
| Clark P H | 34,595 | 1,127 |
| Clarkson M | 18,507 | |
| Clavier J J | 2,924 | |
| Claxton B | 15,776 | |
| Clement G S | 8,123 | |
| Clements-Currier J | 16,302 | |
| Coates I R | 36,823 | 306 |
| Coccola C M | 3,087 | |
| Coey J R | 32,816 | |
| Coey W S | 18,595 | 225 |
| Colgate C F | 18,387 | |
| Collicott L | 29,660 | |
| Colter W A | 23,026 | |
| Colussi D L | 3,807 | 246 |
| Condrashoff N I | 24,794 | |
| Connelly J M | 17,372 | |
| Cook J W | 70,562 | 12,247 |
| Cook L S | 2,907 | |
| Cook M E | 19,215 | 97 |
| Cook W | 5,775 | |
| Cooke M B | 25,467 | 1,305 |
| Cooper J M | 21,265 | |
| Corbett B | 24,311 | 230 |
| Corbett C R | 973 | |
| Corley-Smith P | 30,302 | 1,296 |
| Cormack L J | 38,832 | 729 |
| Corner R W | 21,753 | |
| Cornish G A | 28,133 | 804 |
| Cosgrove W J | 30,071 | 3,121 |
| Courtemanche C R | 30,551 | |
| Coutts B G | 18,595 | |
| Cox B | 20,024 | |
| Cox K A | 22,142 | |
| Cox L D | 7,886 | |
| Cox R J | 13,496 | |
| Craddock J P | 19,224 | |
| Craddock R | 1,871 | |
| Craft D H | 140 | |
| Crawley D E | 24,215 | |
| Creighton F A | 20,932 | 65 |
| Cresswell E J | 11,498 | |
| Crofts C E | 18,962 | |
| Crook J | 30,721 | |
| Cross J L | 1,966 | |
| Cross L | 140 | |
| Crossley E J | 18,689 | |
| Cruise E D | 18,904 | |
| Cunningham D J | 21,274 | 48 |
| Cunningham G E | 20,686 | 34 |
| Curren G | 19,949 | |
| Currie D | 25,363 | 597 |
| Currie D J | 32,457 | 328 |
| Curtis R W | 13,034 | |
| Cuthbert T F | 45,141 | |
| Cuthbertson S A | 43,413 | 644 |
| Cutler M | 17,785 | |
| Czernick P M | 140 | |
| Dakin M E | 18,517 | |
| Dale M P | 3,393 | |
| Dalman K G | 6,036 | |
| Dalman S J | 12,673 | |

## MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Daniels D M | 9,617 | |
| Dardengo D | 17,527 | |
| Davidson H R | 8,721 | |
| Davies A D | 32,605 | 4,040 |
| Davies B J | 4,819 | |
| Davies D A | 18,285 | |
| Davies L | 17,372 | |
| Davies L | 11,945 | |
| Davies W M | 1,631 | |
| Davis C N | 14,881 | 72 |
| Davis F W | 41,426 | |
| Davis G D | 18,667 | |
| Davis N L | 18,601 | |
| Davison J R | 29,915 | 74 |
| Davison M | 29,365 | |
| Davison M H | 20,470 | 1,052 |
| Dawson D A | 7,176 | |
| Day P E | 4,163 | |
| De-Ciccio P | 20,873 | |
| Debeck B W | 27,550 | 280 |
| Delany T M | 3,065 | 87 |
| Delozier L C | 14,958 | 1,006 |
| Denbigh C I | 24,640 | |
| Dhamani P B M | 20,406 | 13 |
| Dibley N A | 1,087 | |
| Dibnah L B | 26,864 | 2,108 |
| Dick G F | 875 | |
| Dickson J H | 13,626 | |
| Diemer H L | 35,937 | 1,625 |
| Dillabaugh J K | 19,122 | |
| Dillon B | 18,777 | |
| Dobbie I S H | 20,129 | |
| Dobie G | 3,334 | |
| Docouto D S | 19,026 | |
| Dodd K L | 21,051 | |
| Dohan G G | 30,039 | |
| Dom R | 34,089 | |
| Dore B M | 12,812 | |
| Douglas L A | 18,258 | |
| Duckitt J | 18,463 | 43 |
| Dunae P A | 26,935 | 13 |
| Dunaway S M | 10,850 | |
| Duncan S C | 17,991 | |
| Dunn D M | 480 | |
| Dupont E A | 3,451 | |
| Durand R I | 12,841 | |
| Dwyer P J | 24,462 | |
| Dye P | 19,238 | |
| Eastwood G D | 8,285 | |
| Eby E E | 7,245 | |
| Eby P J | 19,128 | |
| Edgington M J | 18,403 | |
| Edwards D L E | 29,010 | |
| Edwards J R | 31,305 | |
| Edwards K | 9,940 | |
| Edwards R Y | 53,372 | 365 |
| Efrat B S | 36,658 | 242 |
| Egan S | 18,170 | |
| Elford L W | 30,027 | |
| Elliot D C | 8,048 | |
| Elliott C A | 18,303 | |
| Elliott M A | 2,775 | |
| Ellis K | 10,124 | |
| Emperingham R A | 37,902 | 716 |
| Ennik J H | 507 | |
| Ernst C B | 30,396 | 1,395 |
| Erling K E | 18,849 | |
| Esposito A | 8,208 | |
| Evans A C | 8,285 | |
| Evans A L | 27,058 | 1,077 |
| Evans G M | 29,957 | 79 |
| Evans L E M | 20,312 | |
| Evans N | 32,695 | 425 |
| Evans P A M | 2,376 | |
| Eversole L J | 24,676 | 1,559 |
| Fagan L G | 17,620 | 1,588 |
| Fairbairn S J | 41,138 | 5,142 |
| Farkas V | 33,111 | 2,831 |
| Farndon V A | 5,725 | |
| Farrell J | 40,605 | |
| Fawthorpe A E | 19,128 | |
| Fawthorpe D E | 30,581 | 4,517 |
| Feka J D | 30,024 | |
| Felsing J H | 31,138 | 400 |
| Fiddler S L | 17,622 | |
| Fielding G J H | 23,089 | 2,403 |
| Fielding T G | 53,674 | 7,962 |
| Finlay W M J | 54,517 | 115 |
| Finnigan D | 2,019 | |
| Fissel J R | 571 | |
| Flanagan P | 13,412 | |
| Florian M L E | 24,794 | 438 |
| Foell M | 1,953 | |
| Foerster H D | 19,128 | |
| Foisy T | 3,110 | |
| Forrester B D | 25,113 | 26 |
| Foster J G | 22,371 | 433 |
| Foster N L | 11,708 | |
| Fowles B J | 19,128 | |
| Frame G W A | 14,809 | |
| Fraser I G | 47,166 | 109 |
| Frederick E N | 23,184 | |
| French F K | 30,777 | |
| Frey P R | 39,138 | 2,401 |
| Friedlander L | 140 | |
| Friesen I | 31,134 | 1,664 |
| Fritz H | 1,149 | |
| Frost E A | 8,028 | |
| Fugate M A | 8,752 | |
| Fulthorp H | 18,869 | |
| Gaffney T W | 17,270 | |
| Gale S O | 22,122 | |
| Gall D W | 28,990 | |
| Gallacher D T | 36,658 | 1,358 |
| Gann F L | 966 | |
| Garcia F E | 16,522 | |
| Garden H M | 18,649 | |
| Garden R | 28,343 | |
| Geddes D G | 9,304 | |
| Geddes R J | 20,765 | |
| Gee M | 35,120 | 300 |
| Gheyssens A | 140 | |
| Gibault G M | 20,135 | |
| Gibb E M | 19,128 | |
| Gibbs R E | 28,874 | 611 |
| Gibson K S | 11,000 | |
| Gilchrist I | 8,631 | |
| Gill J M | 18,643 | |
| Gillett R P H | 45,126 | 4,177 |
| Gilmore R W | 20,552 | |
| Giorio C | 326 | |
| Godfrey C | 19,971 | |
| Godfrey T J | 20,105 | |
| Goldberg H M | 54,620 | 4,523 |
| Gomes R E | 33,732 | 3,854 |
| Goodwin C J | 27,058 | |
| Gordon J | 28,951 | |
| Gould K E | 20,932 | 4,730 |
| Goy R W | 27,211 | 483 |
| Graham-Bell M | 15,142 | |
| Grant A M | 19,592 | 538 |
| Grant M E | 36,641 | 1,178 |
| Grant R W | 19,384 | |
| Graves A D | 24,794 | 1,447 |
| Graves L M | 5,199 | |
| Graydon T W | 30,604 | 38 |
| Green B J | 39,154 | 7,966 |
| Green G D | 23,951 | 35 |
| Green R | 10,244 | |
| Green R A | 32,987 | |
| Green S | 5,335 | |
| Green S A | 20,811 | |
| Greene H J | 30,616 | 643 |
| Greening N | 19,128 | |
| Greenley J D | 19,128 | |
| Grewal P | 8,151 | |
| Griffin J C | 20,473 | 3,825 |
| Griffin R B | 23,014 | 887 |
| Griffin R E | 15,398 | 1,159 |
| Griffin W I | 21,997 | |
| Griffith C M | 26,657 | 2,288 |
| Griffith M A | 19,704 | |
| Grimes L E | 20,024 | |
| Gross S A | 19,128 | |
| Grove M C | 27,109 | 899 |
| Gundry F H | 33,825 | 667 |
| Gurney B M | 19,128 | |
| Haas R D | 8,059 | |
| Haddow A V | 19,128 | |
| Haeussler D | 19,595 | 1,364 |
| Haggarty J C | 33,825 | 625 |
| Haggarty R B | 5,881 | |
| Haines T L | 10,947 | |
| Hall A M | 27,536 | 151 |
| Hall H E | 1,818 | |
| Hall L E | 57,037 | 4,427 |
| Hall L J | 20,406 | |
| Hallam E J | 18,542 | |
| Halldorson A D C | 22,046 | |
| Halliburton R L | 33,986 | 2,746 |
| Halsall D W | 22,467 | |
| Hamilton A D | 12,636 | |
| Hamilton S R | 18,261 | 12 |
| Hamilton W T | 29,135 | |
| Hamlet D J | 29,860 | |
| Hamm D W | 140 | |
| Hanbury D C | 34,831 | 256 |
| Handley J M | 18,529 | |
| Hanna T E | 21,438 | 34 |
| Hansen R E | 17,466 | |
| Hanson J | 18,489 | |
| Hanson K M | 54,428 | |
| Hardy R L | 45,154 | 97 |
| Harkness T P | 41,633 | 2,079 |
| Harlow C L | 4,416 | |
| Harper G B | 33,019 | |
| Harper L J | 27,504 | |
| Harris D N S | 37,098 | 4,543 |
| Harris R E | 24,476 | 567 |
| Hart E J | 18,795 | |
| Hartley M M | 20,932 | 93 |
| Harvey E | 624 | |
| Harvey R D | 29,915 | |
| Hasell J A E | 42,654 | 7,061 |
| Hastings M E | 37,437 | 1,028 |
| Hawes G W | 24,050 | |
| Hawkes N J L | 22,866 | |
| Haworth C | 24,863 | |
| Haworth K M | 29,555 | 738 |
| Hayes G M | 24,055 | 27 |
| Hayes R L M | 25,536 | |
| Haynes J W | 19,128 | |
| Hayward P A | 1,864 | 22 |
| Hayworth M | 1,159 | |
| Heal D W | 17,813 | 7,389 |
| Hearsey K W | 29,535 | |
| Hebda R J | 29,915 | 1,763 |
| Hebdon V | 19,472 | |
| Hedblom D S | 3,209 | 168 |
| Heerspink R C | 28,101 | |
| Heimbach D | 12,224 | |
| Hemming J E | 23,809 | |
| Hemphill D J | 20,024 | 911 |
| Henderson C | 18,273 | |
| Henderson C L | 12,253 | |
| Henderson J A | 30,684 | 281 |
| Henderson W R | 49,475 | 216 |
| Hendry C | 19,158 | |
| Hendry G A | 20,893 | |
| Henley A A | 33,982 | |
| Hepworth P I | 5,774 | |
| Herrington C W | 23,856 | |
| Hesketh R K | 29,369 | 4,124 |
| Hewitt C A | 27,879 | 2,382 |
| Hill G R | 32,457 | 6,615 |
| Hillman D J | 25,025 | 140 |
| Hintz E H | 31,780 | 1,149 |
| Hives T | 29,097 | 50 |
| Hix S C | 28,654 | |
| Hlavac V | 17,639 | |
| Ho C | 18,595 | 26 |
| Hobson R W | 22,974 | 905 |
| Hodgson J D | 20,852 | |
| Hoffman L | 656 | |
| Hogan C A M | 30,523 | |
| Hogberg G | 2,773 | |
| Holding L A | 1,201 | 85 |
| Hollands G R | 26,864 | |
| Holm D F | 24,437 | 50 |
| Holman D M | 25,663 | 1,029 |
| Holman P A | 18,578 | 330 |
| Holmes J F | 17,296 | |
| Hood H | 2,668 | |
| Hoover A L | 33,825 | 2,607 |
| Horvath D P | 373 | |
| Hosford H V | 28,099 | 142 |
| Hoshal P A | 13,177 | |
| Houghtaling Y E | 18,595 | |
| Howard K M | 11,716 | |
| Howard M T | 20,932 | |
| Howard S M | 307 | |
| Howe D T | 17,104 | |
| Howell M J | 29,347 | |
| Huband M J | 17,856 | 3,390 |
| Hughes G W | 23,460 | 288 |
| Hughes T A | 12,152 | |
| Hull D J | 28,120 | 1,600 |
| Hunt R R | 28,874 | 387 |
| Hunter C R | 4,850 | |
| Huot W J | 39,730 | 276 |
| Husband K R | 22,522 | |
| Huska B E | 2,564 | |
| Hutchcroft D A | 23,014 | 430 |
| Imbeau C J | 7,424 | |
| Inglis R I | 29,915 | 876 |
| Ingram T | 19,106 | |
| Inman M M | 19,128 | |
| Irish R C | 17,316 | |
| Irvine R J | 52,447 | 9,672 |
| Irvine S E | 3,393 | 617 |
| Ivens L | 17,358 | |
| Jackson K E G C | 37,939 | |
| Jackson L M | 18,231 | |
| Jacob J W | 31,257 | 735 |
| Jacobsen G | 1,091 | |
| Jaeger C M | 18,595 | |
| James A G | 64 | |
| James A M | 33,123 | 142 |
| James E C | 9,056 | |
| James L | 1,210 | |
| Jamieson V G | 7,001 | |

## MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Jenkins D F | 1,280 | |
| Jensen M A | 6,289 | |
| Jer L B | 18,681 | |
| Jesshope B | 27,890 | |
| Joanisse B A | 20,331 | 5 |
| Joe J B | 6,252 | 73 |
| Joe N | 19,632 | |
| Johnson B L | 19,297 | |
| Johnson C N | 25,320 | 421 |
| Johnson J T | 27,875 | 254 |
| Johnson L A | 18,865 | |
| Johnson N | 597 | |
| Johnson T | 5,646 | |
| Johnston J C | 17,110 | 179 |
| Johnston M A | 299 | 29 |
| Jones B G | 22,144 | |
| Jones S P | 19,112 | |
| Jordens S E | 22,273 | |
| Josefowicz H | 28,099 | |
| Josephy C | 8,441 | 953 |
| Joslin L A | 18,568 | |
| Joyce R C | 720 | |
| Kaiway B D | 35,805 | 1,208 |
| Karagiannis R M | 4,624 | |
| Karman M T L | 19,128 | |
| Karr D A | 11,974 | |
| Keddie G R | 29,915 | 104 |
| Keenan H S | 20,026 | |
| Keenan R | 18,659 | |
| Keepence E I | 20,977 | 844 |
| Keith L M | 33,218 | 134 |
| Kelly G A | 1,417 | |
| Kelly N M | 18,595 | |
| Kelly P A | 18,754 | |
| Kelly T M | 13,742 | |
| Kelsey B W | 58,354 | 10,224 |
| Kennedy B | 24,794 | 1,015 |
| Kennedy D J | 19,128 | |
| Kennes L M | 22,927 | |
| Kent D V | 28,052 | 509 |
| Kerr A W | 38,184 | 7,490 |
| Kerr G H | 46,428 | 3,106 |
| Kerr S P | 37,938 | 3,158 |
| Killeen J M | 18,674 | |
| King P R | 8,081 | |
| King S E | 22,586 | 29 |
| Kinicki-Owen J L | 20,893 | |
| Kirkman K R | 2,792 | 20 |
| Kissinger K T | 20,548 | |
| Klatt B J | 3,221 | |
| Klear K | 295 | |
| Kleyn P | 25,363 | 5,270 |
| Kneffel P Z | 24,471 | 472 |
| Knote H | 18,551 | |
| Knowlton R A | 17,010 | |
| Konkle R W | 40,225 | |
| Kool R | 36,249 | 1,077 |
| Koplowicz S J | 30,302 | 1,036 |
| Kormansek B | 17,160 | |
| Korpela A | 4,224 | |
| Kostick B B | 27,511 | |
| Krastel D A | 3,380 | |
| Krisher C R | 17,062 | |
| Krywiak S | 7,669 | |
| Kubicek A K | 19,552 | 177 |
| Kuhn D B | 9,148 | |
| Kulush B A | 4,135 | |
| Kvamme G E | 30,640 | 142 |
| Kyle A H | 19,193 | |
| Lacey S E | 18,595 | |
| Lagah N | 17,786 | |
| Laktin K D | 246 | |
| Lamb G A | 22,038 | |
| Lamb R K | 420 | |
| Lambert L E | 6,069 | |
| Lambert P | 33,825 | 257 |
| Lamberton K M | 1,359 | |
| Lamoureux R D | 30,302 | 9,255 |
| Landry D J | 8,285 | |
| Lang G J | 16,240 | 6 |
| Lang I K | 16,307 | |
| Lang S A | 20,436 | |
| Langford D L | 1,829 | |
| Lansdowne M C | 25,105 | |
| Larkin K A | 3,075 | |
| Latter K P | 6,070 | 92 |
| Laundy D A | 45,886 | 6,666 |
| Lawrence A | 2,909 | |
| Lawson M | 29,300 | 152 |
| Laxton C A | 187 | 8 |
| Layne A | 17,800 | |
| Leacock P J | 20,250 | 134 |
| Leadley B | 20,950 | |
| Leblanc A B | 4,190 | 514 |
| Lebus O P | 30,771 | |
| Lech C | 9,873 | |
| Leduc E A | 32,285 | 2,325 |
| Lee J | 17,673 | |
| Lee J | 24,004 | 2,320 |
| Lee J H | 33,155 | 5,190 |
| Lee L | 8,831 | 44 |
| Leigh E M | 24,051 | 325 |
| Leigh N R | 18,950 | |
| Leighton T D | 1,850 | |
| Leitch W R C | 34,068 | 2,894 |
| Lemon D | 36,733 | 167 |
| Lenarcic S L | 238 | |
| Lennon R T | 15,454 | 432 |
| Leonard S M | 18,169 | |
| Leong Y L | 26,864 | |
| Lesosky J | 2,751 | |
| Lesosky V H | 2,723 | |
| Leung C | 19,234 | |
| Leung P S C | 28,211 | 2,907 |
| Levasseur T M | 31,349 | |
| Levesque T E | 5,015 | |
| Levine R D | 30,014 | |
| Lewis G C | 15,881 | |
| Lewis L J | 17,272 | |
| Lewis Z H | 29,716 | 361 |
| Leyland M M | 19,512 | |
| Lichtensteiger D W | 20,456 | |
| Liddell T M | 31,838 | |
| Liddicoat B | 19,128 | 292 |
| Liddicoat R | 6,850 | |
| Lightburn S | 19,128 | |
| Lightheart J L | 29,100 | |
| Limacher A W | 20,988 | |
| Lindal V E | 32,457 | 9,015 |
| Lindner B | 18,595 | |
| Lindsay D S | 28,099 | 2,625 |
| Lindsay S D | 31,844 | 3,557 |
| Lindsay W | 571 | |
| Little B | 9,223 | |
| Little S L | 20,024 | |
| Livingston T L | 2,449 | |
| Lloyd D | 545 | |
| Lock K L | 19,128 | |
| Locke W G | 4,196 | |
| Locken C | 3,885 | |
| Locken C D | 666 | 304 |
| Locken D | 17,015 | |
| Lockhart D M | 28,558 | |
| Lockhart K M | 17,180 | |
| Lockhart T | 19,748 | |
| Logan C A | 1,938 | |
| Long R W | 21,373 | |
| Longbottom R A | 13,844 | 368 |
| Longmuir H | 19,730 | |
| Longpre E | 30,358 | |
| Longstaff C | 4,592 | |
| Looney R J | 29,915 | 179 |
| Low J | 33,587 | |
| Lowry T | 18,468 | |
| Loy T H | 33,825 | 1,169 |
| Lucas B | 37,115 | 4,990 |
| Lukas P M | 19,379 | |
| Lum A | 6,255 | |
| Lundy D | 23,627 | |
| Luxton G | 694 | |
| Lynn D | 20,715 | |
| MacArthur D | 20,136 | |
| MacArthur N I | 28,137 | 547 |
| MacCarthy L M | 1,211 | |
| MacCuish I K | 15,641 | |
| MacCuish I K | 143 | |
| MacDonald L J | 6,779 | |
| MacDonald R | 29,990 | |
| MacEachern J H | 33,164 | |
| MacInnes C | 17,713 | |
| MacKenzie K | 19,092 | |
| MacKenzie R J | 35,044 | 4,153 |
| Mackin J D | 28,099 | |
| MacKinnon J M | 30,302 | 6,666 |
| MacLaren S B | 18,525 | |
| MacLean S M | 21,158 | |
| MacLeod R M | 22,090 | |
| MacLock J A | 5,222 | |
| MacNair P L | 36,658 | 4,293 |
| MacNaughton L E | 16,221 | |
| MacPherson J | 496 | |
| MacPherson R I | 29,517 | |
| Mader M A | 19,208 | |
| Magee A P | 13,168 | 971 |
| Maher R D | 22,452 | |
| Mailhot F A | 31,404 | 1,432 |
| Maitland R C J | 20,525 | |
| Maloan W D | 30,593 | |
| Mang E J | 28,298 | |
| Mann R D | 14,968 | 485 |
| Mann S | 18,595 | |
| Manning S | 3,481 | |
| Mar B | 24,952 | |
| Marion G E | 5,631 | |
| Marriott M A | 40,618 | 7,326 |
| Marshall J M | 18,595 | |
| Marshall M M | 18,514 | |
| Marshall T J | 7,799 | |
| Martin L | 1,124 | |
| Martin M C | 20,078 | 2,458 |
| Martin P T | 44,948 | 3,103 |
| Mason A W | 29,957 | |
| Mason D B | 36,658 | |
| Matheson M C M | 41,513 | |
| Matters D L | 29,856 | 263 |
| Matters J E | 30,024 | |
| Mattison D H | 29,915 | 437 |
| Maw J C | 34,955 | 739 |
| Mayhew D K | 25,363 | |
| Mayson F H | 18,012 | |
| McAllister W | 30,302 | 5,804 |
| McBride B E | 17,664 | |
| McCann L B | 18,746 | 508 |
| McClean P J | 17,673 | |
| McConechy L J | 34,383 | |
| McCooey D M | 17,523 | 4,344 |
| McCoy C A | 24,091 | |
| McCreesh C C | 19,119 | |
| McDonald K | 19,669 | |
| McDonald M | 18,595 | |
| McDougall R D | 35,565 | |
| McEachern R E | 48,300 | 2,872 |
| McEwen R S | 12,693 | |
| McFarland M E | 27,685 | 130 |
| McGann C | 2,255 | |
| McGarvie J M | 182 | |
| McGee M | 229 | |
| McGerrigle D L | 1,015 | |
| McGillis D P | 20,934 | |
| McGowan G | 69 | |
| McGregor L E | 29,330 | |
| McIntosh K | 19,687 | |
| McIver L F | | |
| McKay A | 30,701 | |
| McKay C M | 3,988 | |
| McKay R G | 30,302 | 3,796 |
| McKeachie C L | 7,679 | |
| McKinney R J | 41,085 | 160 |
| McKinney T D | 23,611 | 1,405 |
| McLauchlin A W | 627 | |
| McLean D | 1,827 | |
| McLean D F | 101 | |
| McLennan B A | 20,713 | |
| McLeod J K | 11,482 | 917 |
| McMullen A C | 18,643 | 23 |
| McMurdo J | 33,825 | |
| McNair J F | 7,241 | |
| McNall M C F | 23,014 | |
| McNally B H | 40,779 | 563 |
| McNeely H M | 6,987 | |
| McSorley C | 7,227 | |
| McTavish D L | 7,580 | |
| Meakes R T | 2,215 | |
| Mellings M | 19,128 | 238 |
| Melville D | 31,995 | 3,663 |
| Mengerink M M | 13,297 | |
| Metcalfe J E | 17,552 | |
| Metcalfe M | 20,196 | |
| Meyer Zu Erpen W J | 4,300 | |
| Michaud G | 21,001 | |
| Michelsen C | 17,961 | |
| Mignault J V | 19,402 | |
| Mikaelsen I M | 561 | |
| Mikasko D D | 42,987 | 5,084 |
| Mikasko J | 6,407 | |
| Miles T R | 5,984 | |
| Millar R | 20,932 | |
| Miller C E | 4,779 | 445 |
| Miller E H | 35,919 | 836 |
| Miller F D | 21,883 | 155 |
| Miller J A | 5,725 | |
| Mills C A | 31,191 | |
| Milner D | 20,520 | 230 |
| Minckler V | 25,332 | |
| Miskiman S | 12,122 | |
| Miskiman W L | 18,185 | |
| Mitchell G A | 4,300 | |
| Mitchell M J | 36,658 | 75 |
| Mizsak J | 525 | |
| Mobbs L R | 13,070 | |
| Mocellin C W | 26,864 | |
| Mochrie J A | 67,876 | 716 |
| Modeste R R | 9,684 | |
| Moffatt-Gatrell B | 11,155 | |
| Moir H R | 31,189 | 3,793 |
| Molinaro T E | 24,794 | |
| Molyneux S L | 23,580 | 101 |
| Monro M | 6,667 | |
| Montgomery K R | 5,409 | |
| Montgomery L G | 1,859 | |
| Montgomery M W | 2,250 | |

## MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Moodley L M | 19,874 | 224 |
| Moore C | 6,189 | 60 |
| Morgan A E | 29,931 | |
| Moritz A M | 2,156 | |
| Morris V F | 20,932 | 236 |
| Morrison D L | 17,032 | |
| Morten E N | 1,078 | |
| Morton M E | 4,844 | |
| Moser G A | 54,454 | 6,783 |
| Mosser G F | 18,754 | |
| Mossop J W | 33,789 | 197 |
| Mountford K | 18,176 | |
| Moyse S | 20,722 | |
| Mudrak C | 22,020 | |
| Mudrak W | 21,782 | 630 |
| Mugford M L | 20,491 | |
| Mulholland F E | 10,069 | |
| Mullen D K | 3,326 | |
| Muller R G | 25,363 | |
| Munro W B | 22,742 | |
| Murphy D M | 22,281 | |
| Murphy M A | 29,330 | 112 |
| Murray A | 31,229 | |
| Murray S | 19,079 | |
| Murrell I B | 1,483 | |
| Musclow A F | 27,231 | |
| Myers B K | 19,407 | |
| Myers D A | 3,856 | |
| Myers R J | 46,465 | 3,019 |
| Nadeau E F | 7,112 | 174 |
| Naga M | 26,724 | 5,120 |
| Nagorsen D W | 28,066 | 274 |
| Nagy W | 19,128 | |
| Naslund E J | 19,981 | |
| Navey T E | 32,391 | 44 |
| Naylor C | 100 | |
| Naylor E M | 22,046 | |
| Naylor J D | 19,128 | |
| Neary K J | 29,915 | 741 |
| Neelands H C | 25,822 | 175 |
| Nelles A S | 24,794 | 261 |
| Nelthorpe C M | 4,027 | |
| Nera L A | 27,593 | |
| Neufeld H R | 27,639 | 10,002 |
| Newell B L | 1,504 | |
| Newman R D | 13,601 | 633 |
| Newnham S Y | 24,794 | |
| Newsome L A | 26,295 | 1,191 |
| Newstead M | 17,999 | |
| Newton P | 28,099 | 3,756 |
| Nichol H | 3,739 | |
| Nicholas M D | 18,404 | |
| Nicholson J D | 3,734 | |
| Niemann A | 26,864 | 133 |
| Nimmo B | 18,648 | |
| Noga D J | 27,721 | |
| Noga D L | 2,840 | |
| Nolitt S | 12,063 | |
| Norman M | 19,128 | |
| Nott P R | 24,794 | 268 |
| Nye T V | 4,330 | |
| O'Brien J J | 24,620 | 272 |
| O'Connor K D | 35,348 | 1,332 |
| O'Gorman A J | 30,216 | |
| O'Hare V | 18,071 | |
| O'Neill D | 32,602 | |
| Obertos C R | 18,239 | |
| Ogilvie R T | 36,658 | 1,573 |
| Okopski M | 18,619 | |
| Okrafka M | 2,459 | |
| Orchard E R | 42,319 | 397 |
| Orton A | 27,385 | |
| Orton S N | 20,957 | |
| Oryschak D E | 19,247 | |
| Osborne P D | 11,770 | |
| Oteman A | 23,392 | |
| Otke A B | 17,812 | 55 |
| Oudshoorn W | 19,663 | |
| Owen J I | 30,066 | 4,817 |
| Page M L | 19,128 | |
| Palfrey T R | 30,354 | 134 |
| Panter R R | 36,866 | |
| Parker D N | 29,915 | 203 |
| Parker D R | 30,252 | |
| Patterson E M | 19,128 | |
| Patterson R A | 39,725 | 5,956 |
| Patterson R G | 29,915 | 83 |
| Paul C F | 19,483 | |
| Paul J E | 7,073 | |
| Paul T A | 23,014 | 1,058 |
| Pavlick L E | 29,915 | 676 |
| Pearson C E | 18,819 | |
| Pearson J R | 597 | |
| Pearson S | 12,037 | |
| Peddlesden K A | 2,245 | |
| Peden A E | 36,658 | 2,735 |
| Pedlow K E | 24,405 | 268 |

| | Salary $ | Travel $ |
|---|---|---|
| Pejril H G | 16,665 | |
| Pelvay M | 25,363 | |
| Pender J D | 31,374 | 1,037 |
| Penny J W | 41,861 | 429 |
| Peppler J C | 31,933 | 716 |
| Pereira A M | 18,597 | |
| Perron N S E | 17,439 | |
| Peters W M | 29,330 | |
| Petrie G M | 20,932 | |
| Pettapiece S | 3,971 | |
| Pettersen C A | 2,921 | |
| Pettersson J B | 19,128 | |
| Pettigrew M | 19,539 | |
| Phillips D | 32,676 | 146 |
| Phillips D A | 25,994 | |
| Piercey G L | 26,864 | |
| Piercy G N | 3,181 | |
| Pierre J | 23,014 | 937 |
| Pillon W | 18,419 | |
| Pinchin J | 551 | |
| Pincombe R W | 347 | |
| Piotrowicz K W | 8,146 | |
| Piotrowicz S | 15,381 | |
| Pires B J | 29,949 | |
| Pitt S A | 371 | |
| Plourde M K | 8,118 | 300 |
| Polkinghorne S G | 14,157 | |
| Pollard P J | 22,240 | |
| Pollard W B | 33,704 | |
| Polley K | 18,619 | |
| Pollock S R | 26,689 | |
| Popoff F | 2,723 | |
| Porter V A | 23,014 | 216 |
| Pottinger R H | 32,072 | |
| Powell G R | 24,794 | 34 |
| Prescott D L | 24,744 | 293 |
| Price A L | 14,920 | 10,344 |
| Price D J | 8,278 | |
| Price G D | 43,817 | 138 |
| Pringle J L | 38,043 | 120 |
| Prior L M | 23,566 | |
| Prive A L | 23,286 | |
| Prokopec M | 3,631 | |
| Propp J A | 9,084 | |
| Puhallo V M | 4,764 | |
| Pungente D | 18,180 | |
| Purvis A G | 6,918 | |
| Pynn D L | 7,604 | |
| Pynn G J | 32,457 | |
| Quan A | 22,046 | 443 |
| Quan S | 28,099 | 271 |
| Quay J H L | 27,915 | |
| Rafferty P | 31,780 | 8,221 |
| Rafuse K H | 24,794 | |
| Rai J | 1,363 | |
| Raketti A F | 29,781 | |
| Rankin E | 20,254 | |
| Ranson C M | 6,010 | |
| Rapier N C | 7,570 | |
| Raymond A M | 11,473 | 260 |
| Reed D K | 14,225 | |
| Rees D M | 1,467 | |
| Regan R J | 17,924 | |
| Reid I | 30,047 | |
| Reilly M H | 4,196 | |
| Reimer D L | 33,825 | 1,382 |
| Rempel L D | 18,595 | |
| Renshaw-Beauchamp R | 33,123 | 1,188 |
| Rhodes J | 18,595 | |
| Rhodes L D | 22,467 | 1,302 |
| Richards D M | 356 | |
| Richards M L | 1,613 | |
| Richardson D | 45,519 | 3,241 |
| Richardson D R | 18,490 | |
| Richardson J | 32,457 | 3,322 |
| Richardson J | 2,419 | |
| Richardson M I | 10,996 | |
| Richmond L A | 7,709 | |
| Ricketts S G | 15,491 | |
| Riekki D L | 18,086 | |
| Rigets J | 9,036 | |
| Rimmer B M | 6,042 | |
| Rinfret S | 18,836 | 1,425 |
| Ritchie S R | 18,037 | |
| Ritchie S W | 8,285 | |
| Rivard S L | 13,744 | |
| Robbins E A | 28,099 | |
| Roberts C K | 20,238 | |
| Roberts J | 9,714 | |
| Roberts J M | 42,059 | 2,141 |
| Robertson C M | 17,990 | 7 |
| Robertson D J | 18,754 | |
| Robertson W | 18,020 | |
| Robin P W | 28,593 | 235 |
| Robins S A | 26,870 | 1,168 |
| Robinson B | 17,372 | |
| Robinson B M | 15,131 | |

| | Salary $ | Travel $ |
|---|---|---|
| Robinson D A | 29,523 | |
| Robinson E J | 3,633 | |
| Robinson M E | 19,050 | |
| Robinson S | 16,207 | |
| Robinson T | 20,949 | |
| Rodgers R | 3,197 | |
| Rodway J M | 20,932 | |
| Rodway S L | 16,572 | |
| Roesch K | 11,332 | 695 |
| Rogerson S E | 17,372 | |
| Romero D L | 4,018 | |
| Ronse E J | 7,112 | 3,960 |
| Rosberg D | 20,522 | 423 |
| Rose C | 16,600 | |
| Ross M L | 20,000 | |
| Ross S E | 3,736 | |
| Ross W J | 25,625 | |
| Rost I E | 4,224 | |
| Rote E | 7,321 | |
| Rothwell J | 6,711 | |
| Russell G M | 2,091 | |
| Saddlemyer K O | 69,695 | 7,853 |
| Sadik M | 17,372 | 570 |
| Sage G D | 23,611 | |
| Sage G E | 1,641 | |
| Salmon K D | 30,540 | |
| Sam R | 30,781 | 1,407 |
| Samuel E J H | 23,184 | |
| Sangret M A | 23,883 | |
| Santori D A | 19,273 | |
| Sapala T L | 8,285 | |
| Savard B D | 24,794 | |
| Sawchuk L | 9,443 | |
| Saxby D | 12,698 | |
| Schanzenbacher K | 20,934 | |
| Scharbach L A | 17,264 | |
| Schaufele J F | 24,451 | |
| Schellenberg G H | 31,796 | 12 |
| Scherr D | 6,264 | |
| Schlender L | 994 | |
| Schmidt A R | 3,885 | 39 |
| Schoemaker W | 16,625 | |
| Schwartz C B | 9,806 | |
| Scoones R C | 7,839 | |
| Scott C M | 25,010 | |
| Scott D P | 8,002 | |
| Scott P M | 22,683 | 71 |
| Scott T I | 7,219 | 331 |
| Seivewright M | 17,990 | |
| Sellsted L D | 11,533 | |
| Seward P W | 28,099 | |
| Seymour B D | 3,544 | |
| Sharpe G R | 21,959 | |
| Shave C H | 18,595 | 7 |
| Shave L A | 6,671 | |
| Shaw B | 32,254 | 564 |
| Shaw B E | 20,932 | |
| Shaw C L | 8,676 | 241 |
| Shaw D | 21,226 | 565 |
| Shepheard G | 34,129 | |
| Shewan R W | 20,520 | |
| Shields C | 19,063 | |
| Shuck D | 19,255 | 489 |
| Shuck R D P | 8,216 | |
| Sillito D M | 40,351 | 918 |
| Simmonds D D | 20,934 | |
| Simmons C A | 19,128 | |
| Simmons D D | 35,650 | 3,888 |
| Simmons E A | 26,064 | 60 |
| Simms D V | 18,868 | |
| Simms K E | 7,483 | |
| Simpson C A | 19,803 | |
| Simpson R | 1,529 | |
| Simpson W R | 23,145 | |
| Sing M M | 27,331 | 219 |
| Skillings R | 32,457 | 6,943 |
| Skillings S | 22,586 | 712 |
| Skinner H M | 8,182 | |
| Sloan K | 9,095 | 1,318 |
| Slots D G | 19,128 | |
| Smallwood B J | 6,628 | 481 |
| Smith R C | 37,572 | 174 |
| Smith S | 20,382 | |
| Smith W W | 13,882 | 5,856 |
| Smyly J H | 28,874 | |
| Solloway F | 5,511 | |
| Southall B J | 19,680 | |
| Southey J M | 18,595 | |
| Sparkes R G | 7,845 | 1,181 |
| Specht A W | 29,915 | 2,444 |
| Spence C R | 22,268 | 106 |
| Spencer A J | 18,595 | 5 |
| Spraggett L A | 7,839 | |
| St-Hilaire T | 1,548 | |
| Stanley E | 7,250 | |
| Stavdal C N | 16,890 | 14 |
| Steele D J | 22,447 | 306 |

## MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Stennett H E | 24,571 | 1,792 |
| Stephen E J | 23,014 | |
| Stephens A | 26,631 | 3,994 |
| Stephens M | 17,981 | |
| Stevens R A | 5,617 | 1,786 |
| Stevens R C | 30,140 | |
| Stevenson J H | 4,716 | 221 |
| Stewart A | 20,024 | |
| Stewart G E | 29,915 | |
| Stewart I D | 23,186 | |
| Stinson L M | 11,747 | |
| Stockton P | 41,611 | 11,599 |
| Stone P E | 1,534 | |
| Storey B F | 25,363 | 81 |
| Stothart J A | 43,801 | 8,427 |
| Stothart P K | 22,476 | |
| Stowe N F | 43,307 | 7,800 |
| Strawczynski K | 48,622 | 1,284 |
| Streight J B | 19,048 | |
| Stricker J L | 2,778 | |
| Stringer L J | 28,099 | 6,682 |
| Strycker G | 4,418 | |
| Stuart R H | 22,964 | 1,346 |
| Sullivan M J | 20,911 | |
| Summerfeldt B L | 23,457 | |
| Sunderland K I | 16,013 | |
| Sutherland D J | 21,203 | |
| Suttill D W R | 28,668 | 1,931 |
| Sutton S F | 6,397 | |
| Swallow D A | 766 | |
| Swannell G B | 27,631 | 2,868 |
| Swinney R E | 26,469 | 1,907 |
| Swinton B F | 20,508 | |
| Symons M A | 18,538 | |
| Symons P | 5,439 | |
| Tapp G | 17,620 | 387 |
| Tarasoff D W L | 33,825 | 3,066 |
| Tasker P E | 27,109 | |
| Tate T R | 20,927 | |
| Taylor D R | 15,507 | |
| Taylor J A | 35,585 | 2,247 |
| Taylor L D | 18,042 | |
| Taylor M E | 23,014 | 412 |
| Taylor M H | 5,262 | |
| Taylor R J | 43,006 | |
| Taylor S E | 9,084 | |
| Taylor S J | 6,028 | |
| Tennant J J | 18,781 | |
| Terry S M | 21,360 | |
| Thain N | 28,379 | 831 |
| Thatcher G M | 3,798 | |
| Thiel L S | 17,639 | |
| Thomas D | 19,770 | 386 |
| Thomas K | 14,421 | |
| Thomas L M | 11,609 | |
| Thomas-Fielding C | 39,338 | 164 |
| Thomlinson T M | 5,668 | |
| Thompson D L | 18,931 | |
| Thompson H J | 14,144 | 3,485 |
| Thompson J | 32,202 | |
| Thompson W M | 21,249 | |
| Thomson D J | 12,117 | 483 |
| Thomson J A | 24,736 | |
| Thomson J W | 35,164 | 841 |
| Thorbourne L M | 21,867 | |
| Thurston B B | 20,829 | 1,177 |
| Till B G | 24,055 | |
| Timms L G | 3,842 | |
| Tkachanko J E | 2,021 | |
| Tobin C A | 1,836 | |
| Todd A A | 32,397 | |
| Todd B S | 25,211 | 4,822 |
| Tolley J | 15,097 | 5,253 |
| Townsend J | 6,414 | |
| Tredwell M A | 19,128 | |
| Tremaine W R | 39,976 | 461 |
| Trenn A A | 2,169 | |
| Trim B | 18,059 | 300 |
| Trimble S G | 17,981 | |
| Tudela D L | 18,802 | |
| Tufts J W | 385 | |
| Turk J J | 20,934 | |
| Turner A R | 20,419 | |
| Turner R D | 30,251 | 1,411 |
| Tweedie P M | 20,135 | |
| Tyler P A | 22,202 | |
| Tyler R S | 25,363 | |
| Tyrrell C G | 23,014 | |
| Underwood E L | 17,068 | |
| Underwood S A | 18,859 | 108 |
| Unger D C | 18,288 | |
| Unrau L W | 33,956 | |
| Upton-Noot J L | 12,254 | 498 |
| Ursic J J | 1,320 | |
| Usher J D | 53,986 | 1,888 |
| Vaillancourt D E | 6,352 | |
| Vance C J | 6,515 | |
| Vandusen J H | 17,426 | |
| Vanzetta C | 18,308 | |
| Varcoe M | 24,143 | |
| Vause M M | 22,894 | |
| Veillette J W J | 22,474 | 1,095 |
| Vernon D C | 7,374 | 35 |
| Verspoor F | 29,330 | |
| Viger J | 49,607 | 1,053 |
| Vinden L M | 11,179 | |
| Vinton K R | 28,099 | 195 |
| Virtue M | 30,144 | 288 |
| Vivian S L | 7,726 | |
| Vizner K J | 20,234 | |
| Wade J | 19,792 | 3,860 |
| Wagner R D | 11,550 | 1,590 |
| Walker D B | 28,103 | |
| Walker E C | 19,107 | |
| Walker H | 3,140 | |
| Walker J | 15,749 | |
| Wallace D E | 20,024 | |
| Wallace L S | 3,423 | |
| Wallace R | 2,670 | |
| Walmsley R C | 28,013 | |
| Walsh E A | 20,073 | 205 |
| Walter G B | 7,047 | |
| Ward S M | 33,164 | |
| Wardle A C | 32,552 | 419 |
| Wardle D M | 12,261 | |
| Wardrop J R | 33,368 | 549 |
| Ware R M | 30,767 | 565 |
| Warren D G | 26,381 | 3,419 |
| Warren K B | 27,157 | 1,926 |
| Warwicker J M | 365 | |
| Watkis K M | 140 | |
| Watson S L | 18,767 | |
| Webb M L | 19,683 | |
| Webber N J | 17,116 | |
| Weber L | 29,469 | |
| Webster C | 29,404 | 122 |
| Webster E J | 204 | |
| Webster L | 32,860 | |
| Weicker D J J | 42,764 | 3,135 |
| Weisgarber K M | 20,932 | |
| Welch P E | 21,238 | |
| Welder J K | 3,285 | |
| Wells J D | 16,533 | 15 |
| Wells R F | 24,881 | 7,050 |
| Welsh B | 26,025 | 2,945 |
| Wenezenki L B | 34,334 | 260 |
| Wenzel S | 10,605 | |
| West D N | 29,283 | |
| West R M | 22,118 | |
| Westby J | 9,182 | |
| Westoby P | 28,595 | |
| Weston J W | 23,819 | 762 |
| Whenham H G | 22,174 | |
| Whitbread I D E | 24,804 | 530 |
| White G K | 38,549 | 355 |
| White J G | 22,151 | |
| Whittaker A M | 10,522 | |
| Whittaker G E | 26,864 | 3,826 |
| Whitworth B | 18,595 | |
| Whitworth R A | 31,925 | |
| Whyte A M | 2,618 | |
| Wiens N | 20,255 | |
| Wikkramatileke R C | 18,197 | 1,567 |
| Wiksyk D L M | 20,932 | |
| Wilkins D | 20,488 | |
| Wilkinson H | 18,521 | |
| Wilkinson M W | 16,671 | 1,716 |
| Williams B J | 23,530 | 1,144 |
| Williams T A | 30,212 | |
| Williams W | 16,243 | |
| Williamson P D | 23,048 | 24 |
| Willmore R | 16,147 | |
| Willoughby N | 4,319 | |
| Willson J M | 17,930 | |
| Wilson B J | 4,918 | |
| Wilson C A | 24,471 | 34 |
| Wilson D J | 5,485 | 1,069 |
| Wilson S | 6,322 | 166 |
| Wilton D N | 30,356 | 2,200 |
| Wilton W W | 571 | |
| Winbow B J | 7,742 | |
| Windrum S A B | 7,642 | |
| Winter J R | 26,401 | 1,108 |
| Winterbottom S K | 21,074 | |
| Wolf L A | 19,128 | 880 |
| Wolfe K A | 4,095 | |
| Wonnenberg R K | 21,860 | |
| Wood G E | 10,980 | 1,352 |
| Wood J A | 21,748 | |
| Wood L A | 15,341 | 101 |
| Woodland L J | 20,520 | |
| Woods M E | 19,889 | 3,783 |
| Woodson I | 4,461 | |
| Woolley T L | 4,901 | |
| Woytack J E | 60,720 | 4,044 |
| Wozny J M | 20,934 | |
| Wright J | 23,356 | |
| Wright M J | 28,874 | 490 |
| Wright P C | 22,158 | |
| Wringe K H C | 15,694 | |
| Wymore K G | 13,178 | |
| Wyndlow S | 3,778 | |
| Yaremchuk I M | 4,063 | |
| Yates R A | 39,232 | 3,420 |
| Yeh P K | 29,915 | 141 |
| Yorke C L | 10,309 | |
| Young A | 11,014 | |
| Young A J | 6,354 | |
| Young B A | 29,915 | 311 |
| Young C | 18,595 | |
| Young J P | 18,595 | |
| Young R D | 29,330 | |
| Young V J | 19,128 | 492 |
| Yurkowski R | 20,024 | |
| Zarb M | 24,794 | |
| Zaseybida F W | 18,692 | |
| Zibauer E E | 18,621 | 45 |
| Zyganiuk A | 29,754 | |
| Field Crew Expenses | | 4,631 |
| Recoveries for Union Leave | (6,922) | |
| Transfers | 510,123 | 204,269 |
| Totals | 27,355,168 | 983,207 |

## MINISTRY OF TOURISM

| | Salary $ | Travel $ |
|---|---|---|
| Richmond Hon C H Minister | 31,283 | 23,904 |
| Horsey M E W Deputy Minister | 56,399 | 26,595 |
| Rae J D Deputy Minister | 5,851 | 1,867 |
| Argue F K | 19,270 | 1,461 |
| Atkinson B A | 6,653 | |
| Ball J W I | 2,946 | 1,038 |
| Ballou J A | 11,254 | |
| Ballou N J | 17,309 | |
| Barnes L V | 28,378 | 1,098 |
| Batryn S | 6,347 | |
| Bayles S | 341 | |
| Beaulac W B | 23,934 | 4,732 |
| Biccum D M | 5,098 | |
| Bingley A M | 5,346 | |
| Borrelly M A | 6,021 | |
| Boyd K M | 12,224 | |
| Bridge P A | 25,152 | |
| British Columbia House (non Canadian) | 14,690 | |
| Brodie P | 17,917 | 21 |
| Brokenshire D H | 15,717 | |
| Brydges D E | 19,128 | |
| Bundt C | 5,155 | |
| Burg D | 17,871 | |
| Burnett R S | 30,711 | 334 |
| Burnham J A | 20,932 | 256 |
| Caird P C | 8,310 | |
| Campbell P | 11,131 | |
| Cantafio K | 2,702 | |
| Carder H | 11,230 | |
| Carter C J | 20,804 | |
| Carter W L | 49,011 | 6,455 |
| Clackson B K | 13,694 | 1,742 |
| Clarke I E | 19,055 | |
| Collins M P | 46,598 | 3,483 |
| Colthorpe F S | 28,099 | 4,722 |
| Criswick W L | 6,323 | |
| Cudby C | 1,327 | |
| Currie J F | 57,377 | 8,063 |
| Cyr J I | 9,885 | 35 |
| Damke G | 5,275 | |
| Daniels M | 8,597 | 393 |
| Davies B J | 2,253 | |
| Dawson J H | 11,511 | |
| Defoe M R | 7,573 | |
| Dennison G M | 30,617 | 4,671 |
| Dickson R M | 8,519 | 594 |
| Dixon L L | 5,630 | |
| Dornik D M | 20,331 | 8,125 |
| Dreger B | 18,654 | 968 |
| Dwyer M B | 3,192 | |
| Dykes R H | 19,402 | 834 |
| Ellis J G | 15,766 | |
| Evans J L | 20,338 | |
| Fairweather R H | 6,658 | 14 |
| Ferguson K A | 12,289 | |
| Fisk E M | 8,662 | 333 |
| Follows S V | 10,436 | |
| Francis C D | 7,997 | |
| Franklin A | 2,281 | |
| Franklin K P | 4,324 | |
| Frew H L | 4,802 | |
| Friedli L E | 25,296 | |
| Froescul J L | 17,211 | |
| Gaiga J | 4,107 | |
| Gardiner A J | 5,360 | |
| Garrett S | 6,076 | 265 |
| Garrison K | 17,876 | |
| Gauthier E | 11,389 | |
| Gelfond M M | 21,650 | 231 |
| Giddens S J | 5,702 | |
| Gonsalves F | 17,495 | 26 |
| Green L | 192 | |
| Greene M M | 27,809 | 2,666 |
| Greene V J | 50,023 | 26,214 |
| Hagen P L | 11,298 | |
| Hebert G | 4,766 | |
| Henderson D | 30,778 | 8,362 |
| Henderson G M | 17,925 | 34 |
| Hickson P | 18,739 | 56 |
| Holmes D | 14,258 | 302 |
| Hook W D | 28,442 | 7,386 |
| Hudson J L | 319 | |
| Hussey F | 34,447 | 11,862 |
| Isaac A M | 7,608 | |
| Jacobsen E J | 22,441 | 900 |
| Kapturkiewicz M | 5,415 | 243 |
| Kelly L | 597 | |
| Kershaw D H | 7,364 | |
| Kirby C M | 7,186 | 4 |
| Kirk B R | 4,001 | 275 |
| Kisch D | 4,710 | |
| Kiyooka S L | 4,099 | |
| Klafki J M | 4,036 | |
| Kostiuk N I | 4,925 | |
| Laliberte A R | 23,285 | 62 |
| Lee B A | 32,641 | 6,341 |
| Lemon R H | 41,339 | 7,307 |
| Lewis R V | 19,844 | 2,294 |
| Loat G W | 36,395 | 1,170 |
| Long L L | 20,305 | |
| Longstaff C | 14,003 | |
| Lucas M D | 4,260 | 521 |
| Lydon D | 4,948 | 1,137 |
| Macklin E B | 1,003 | |
| Martin A | 14,038 | 14 |
| Matthews C | 11,241 | |
| McGee M | 2,550 | |
| McLaughlin K L | 17,740 | |
| McMartin W J | 6,824 | 2,411 |
| Menzies G R | 7,816 | 331 |
| Metcalf J | 10,457 | 712 |
| Miles B L | 8,857 | |
| Miller N | 1,224 | |
| Mitchell A H | 19,030 | |
| Morgan L F | 829 | |
| Mumford C L | 6,758 | |
| Mumford J | 7,663 | |
| Nakamura R | 6,009 | |
| Neufeld D | 37,021 | 6,730 |
| Nielsen C | 6,260 | |
| Nonni L R | 9,078 | |
| O Neill K P | 2,664 | |
| Ohman J E | 411 | |
| Olsen J | 10,938 | |
| Orrick S A | 20,909 | 36 |
| Pagel K D | 29,719 | 1,713 |
| Papoutsis C | 8,659 | |
| Parton V L | 14,152 | |
| Pepper M | 18,211 | 93 |
| Petrina S J | 6,690 | |
| Pfister D | 2,408 | |
| Piper L L | 4,675 | |
| Plain W | 3,699 | |
| Polt L M | 11,465 | 5,575 |
| Rae J D | 40,063 | |
| Rebner G | 1,665 | |
| Rondeau J | 5,410 | |
| Ross A M | 16,943 | |
| Ross K L | 4,485 | |
| Rothman F | 12,871 | 141 |
| Rousell P J | 4,410 | |
| Saintsbury D M | 12,322 | 5,452 |
| Schuring R J | 30,024 | 260 |
| Singh G K | 7,216 | 98 |
| Skye R | 8,531 | |
| Slydell C | 11,067 | |
| Smith M S | 5,204 | |
| Spinelli J M | 5,100 | |
| Spraggett L A | 1,075 | |
| Staples J | 4,745 | |
| Stevens J A | 20,024 | |
| Strickland C | 24,876 | 11,184 |
| Stymest H A | 17,565 | 8,674 |
| Tapping K M | 20,369 | |
| Thiessen R | 11,336 | 138 |
| Timothy V | 21,104 | 1,582 |
| Tivy R P | 6,204 | 2,245 |
| Tomljenovich D A | 23,934 | 5,531 |
| Townsend J | 1,596 | |
| Treichel V | 6,730 | |
| Trowsdale J N | 20,024 | 48 |
| Verwoord J M | 17,393 | |
| Vesey P A | 19,195 | 224 |
| Von Bremen M V | 6,315 | |
| Vrlak V A | 28,526 | 1,599 |
| Walton M | 9,543 | 529 |
| Weisgarber T | 13,241 | |
| Wells L M | 7,341 | 482 |
| Whitaker M G | 6,294 | |
| White D D | 33,884 | 6,449 |
| Williams G D | 19,918 | 348 |
| Willis J T B | 40,823 | 14,431 |
| Wilson J R | 17,841 | 1,266 |
| Wilson S M | 8,526 | |
| Windt B | 3,536 | |
| Woo J L | 1,637 | |
| Wood S F | 10,010 | |
| Zerbe R | 6,183 | |
| Foreign Service Allowance | 8,308 | |
| Other Unallocated | 43,549 | |
| Transfers | (55,950) | (31,037) |
| Totals | 2,467,144 | 226,655 |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS

| | Salary $ | Travel $ |
|---|---|---|
| Fraser Hon A V Minister | 31,283 | 3,916 |
| Rhodes A E Acting Deputy Minister | 67,286 | 637 |
| Aalbus, J V | 7,240 | 293 |
| Aarts A P | 40,971 | 4,980 |
| Aasland T A | 24,182 | |
| Abbott J E | 24,432 | |
| Abbott M C | 11,408 | |
| Abbott R P | 27,142 | |
| Abbott R R | 16,271 | |
| Abear B G | 25,550 | |
| Abel C R | 30,047 | |
| Abel J P | 1,944 | |
| Ablett A B | 1,162 | |
| Abrahamson F T | 22,063 | |
| Abrams A F | 27,398 | 3,375 |
| Abshire M J | 20,716 | |
| Ackerman E H | 28,890 | 1,502 |
| Ackles B D | 20,400 | 3,039 |
| Acres J D | 19,228 | 4,540 |
| Acton D E | 15,741 | |
| Adam J A | 3,656 | |
| Adam W T | 29,159 | 366 |
| Adams A F | 27,370 | 377 |
| Adams C R | 26,959 | |
| Adams F W | 23,547 | 2,986 |
| Adams G | 22,241 | |
| Adams J | 22,257 | |
| Adams L C | 24,656 | |
| Adams M | 23,935 | |
| Adams M C | 23,648 | |
| Adams N M | 22,598 | |
| Adams R E | 39,545 | |
| Adams W A | 24,244 | |
| Adamski V L | 31,454 | |
| Adank C | 20,268 | 95 |
| Adank J C T | 30,952 | 374 |
| Addison J A | 28,078 | 9,868 |
| Addison J B | 32,566 | 1,917 |
| Addison R A | 23,267 | |
| Adems H | 19,128 | 71 |
| Ady G E | 9,549 | |
| Aftanas S | 21,845 | |
| Agar A L | 25,392 | |
| Agar E W | 3,236 | |
| Agoston C A | 19,128 | 396 |
| Aguillon F W | 25,217 | |
| Ahlefeld G F | 20,389 | |
| Ahola R W | 25,943 | 936 |
| Aikman L R | 24,332 | |
| Aimola P | 65 | |
| Ainsworth L | 30,274 | 419 |
| Aitken J A | 14,020 | |
| Aitken K W | 28,488 | 839 |
| Ajas R | 26,898 | |
| Alaric W L | 24,956 | |
| Albers D J | 1,194 | |
| Alcorn J G | 19,997 | 4,661 |
| Alderdice S L | 2,341 | |
| Aldridge D L | 4,259 | 1,716 |
| Aldridge M B | 4,522 | |
| Alexander B F | 29,458 | |
| Alexander B L | 22,632 | |
| Alexander B L | 18,515 | |
| Alexander C E | 18,407 | |
| Alexander C W | 32,039 | 991 |
| Alexander D A | 15,929 | 1,395 |
| Alexander G | 451 | |
| Alexander G M | 33,642 | |
| Alexander K H | 28,215 | 668 |
| Alexander K S | 4,578 | |
| Alexiou M S | 6,592 | |
| Alexis D | 23,423 | |
| Alexis P D | 26,296 | |
| Alfred H | 13,750 | 112 |
| Algate W J | 28,293 | 1,340 |
| Alger G H | 34,982 | |
| Alger T C | 427 | |
| Ali L | 28,515 | |
| Ali M T | 501 | |
| Alimonti D | 21,866 | 166 |
| Alix J A | 26,061 | |
| Alix K P | 632 | |
| Allan D R | 19,130 | |
| Allan R | 24,671 | 640 |
| Allan R G | 18,186 | |
| Allan S L | 2,395 | 3 |
| Allan W N | 36,888 | |
| Allemeersch P | 1,927 | 159 |
| Allen B | 15,442 | 913 |
| Allen C F | 24,302 | |
| Allen D J | 22,265 | |
| Allen E R | 25,946 | 284 |
| Allen G A | 23,452 | 170 |
| Allen G R | 29,585 | |
| Allen N J | 28,230 | |
| Allen P | 17,675 | 593 |
| Allen S N | 10,051 | |
| Allen S R | 22,776 | |
| Allen W G | 37,391 | |
| Allen W S | 32,187 | 647 |
| Allin D G | 23,231 | 441 |
| Allison L F | 609 | |
| Allsop J P | 21,876 | |
| Almack R J | 22,344 | |
| Almas G | 1,108 | |
| Alsop T | 17,790 | |
| Amendt E A | 22,978 | |
| Amore P J | 41,535 | |
| Amos N J | 22,932 | 193 |
| Amundson O | 23,580 | |
| Amy G R | 41,609 | 8,266 |
| Amy M J K | 22,357 | |
| Amyott J A | 7,419 | |
| Andersen J M | 2,011 | |
| Anderson A | 24,522 | |
| Anderson A M | 9,569 | |
| Anderson A W | 19,146 | |
| Anderson B C | 26,207 | 7 |
| Anderson C G | 26,864 | 22 |
| Anderson C W | 25,200 | |
| Anderson D E | 25,275 | |
| Anderson D F | 25,365 | 672 |
| Anderson D K | 24,153 | |
| Anderson D M | 14,098 | |
| Anderson D M | 9,978 | |
| Anderson D M | 3,119 | |
| Anderson D R | 42,726 | 1,641 |
| Anderson G | 20,045 | |
| Anderson G E | 23,859 | |
| Anderson H J | 22,837 | |
| Anderson H K | 20,492 | |
| Anderson H W | 25,945 | 244 |
| Anderson J B | 24,437 | 1,014 |
| Anderson J C | 21,878 | 157 |
| Anderson K J | 24,469 | |
| Anderson L E | 25,738 | 376 |
| Anderson L J | 29,918 | 224 |
| Anderson M C | 17,675 | |
| Anderson M W | 23,738 | |
| Anderson N B | 32,393 | |
| Anderson O E S | 2,664 | |
| Anderson R B | 26,900 | |
| Anderson R G | 22,725 | |
| Anderson R I | 26,888 | |
| Anderson R W | 26,564 | |
| Anderson V A | 1,528 | |
| Anderson W G | 23,595 | |
| Andrade J J | 20,730 | |
| Andreassen D W | 6,996 | |
| Andres A R | 27,673 | |
| Andrews A B | 2,644 | |
| Andrews J A | 4,369 | |
| Andrews L | 26,197 | |
| Andrews M J | 26,052 | |
| Andronick P W | 22,098 | |
| Andronick W | 11,223 | |
| Andruchow A | 22,678 | |
| Angel J J | 33,734 | 7 |
| Angelillo D | 21,641 | 2,772 |
| Angelozzi D | 21,622 | |
| Anglos A | 26,929 | |
| Angrove J F E | 18,614 | |
| Angus J | 18,042 | |
| Ankerstein N | 6,492 | |
| Annett F W | 25,715 | |
| Anthony G | 24,006 | 2,621 |
| Antifaeff N | 26,119 | 898 |
| Antochin M | 24,920 | 424 |
| Antoine A | 25,525 | |
| Antoine M | 20,859 | |
| Antonsen A S | 11,976 | |
| Antrim D E | 22,212 | |
| Antrim L | 27,552 | 165 |
| Antrobus A | 21,996 | 3,850 |
| Appleby J M | 20,569 | |
| Appleby L J | 25,363 | 89 |
| Apps G H | 23,750 | |
| Araki F S | 1,535 | |
| Araki H | 24,932 | |
| Archer C J | 14,012 | |
| Archer L M | 31,248 | 1,641 |
| Archibald D | 22,899 | |
| Arksey S H | 9,598 | |
| Arlint C L | 54 | |
| Armatage B W | 22,963 | 146 |
| Armit C | 19,207 | |
| Armit D M | 15,689 | |
| Armitage T L | 19,768 | 295 |
| Armstrong B | 18,844 | |
| Armstrong D | 23,761 | 14 |
| Armstrong F H | 24,769 | 255 |
| Armstrong K | 18,612 | |
| Arndt C A | 18,286 | |
| Arndt O V | 30,225 | 80 |
| Arneson G A | 26,939 | 237 |
| Arnet K L | 18,662 | 454 |
| Arnett G | 23,233 | 1,367 |
| Arnett R A | 25,433 | |
| Arnold C A | 29,169 | 2,678 |
| Arnold D | 34,604 | |
| Arnold J R | 27,877 | 290 |
| Arnold R W | 23,591 | 2,335 |
| Arnot A R | 21,976 | |
| Arnott D K | 35,060 | |
| Arnott J A | 18,439 | 35 |
| Arnott K H | 45,323 | |
| Arnusch J A | 24,055 | |
| Arsenault G M | 8,175 | 107 |
| Ash G A | 21,719 | |
| Ashby D M | 7,573 | |
| Ashe D F | 8,578 | 469 |
| Ashe T E | 41,982 | 1,275 |
| Ashton T M | 12,798 | |
| Askew R G | 29,684 | |
| Askew R M | 10,397 | |
| Assoignon E | 34,407 | |
| Astra O | 25,235 | 1,761 |
| Atchison D V | 20,932 | 3,599 |
| Atchison M B | 14,101 | |
| Atkins A R | 43,469 | 117 |
| Atkins B | 34,405 | |
| Atkins B | 10,169 | |
| Atkins G F | 21,380 | 4,138 |
| Atkins R J | 22,763 | 896 |
| Atkinson C E | 20,951 | 271 |
| Atkinson W D | 27,548 | |
| Attwood A T | 19,130 | 351 |
| Attwood S | 25,974 | 154 |
| Atwood M | 23,702 | |
| Aubert R E | 7,365 | |
| Aubichon C | 17,390 | 2,231 |
| Audley N W | 22,142 | |
| Aune A | 21,601 | 2,780 |
| Austin B D | 24,055 | 1,146 |
| Austin W J | 140 | |
| Autio C A | 18,631 | |
| Avbert R E | 4,024 | |
| Averill R B | 22,326 | 319 |
| Aviss K A | 31,291 | |
| Ayotte G | 19,770 | |
| Baal P | 28,669 | 3,207 |
| Babakaiff H D | 20,415 | |
| Babakaiff N N | 22,213 | |
| Baber J L | 638 | |
| Bachand L | 2,170 | |
| Bachman D E | 27,332 | 6,149 |
| Bachynsky W M | 26,864 | 3,027 |
| Bacon M D | 28,459 | |
| Bacon R A | 14,856 | |
| Bacon W A | 11,342 | |
| Badalucco G | 36,756 | |
| Badge M A | 19,217 | |
| Baerg R R | 31,228 | 1,302 |
| Bagan L | 26,864 | |
| Bagg G | 26,340 | 1,309 |
| Bagg M E | 31,280 | |
| Baggs P W | 24,096 | 344 |
| Bagot T R | 44,612 | 5,234 |
| Bagshaw A | 27,224 | |
| Bahuaud A M | 19,361 | 372 |
| Bailey B | 27,063 | 306 |
| Bailey B E | 28,055 | 3,386 |
| Bailey D W | 6,906 | |
| Bailey F | 12,158 | |
| Bailey G A | 24,467 | |
| Bailey H | 1,110 | |
| Bailey J B | 19,679 | |
| Bailey R W | 20,917 | 7 |
| Bailey W J | 10,993 | |
| Bain D | 41,507 | |
| Bain D A | 26,503 | |
| Bain D B | 1,478 | |
| Bain R A | 37,613 | |
| Bainbridge R A | 25,689 | 134 |
| Baines A M | 18,588 | |
| Baines D M | 36,329 | |
| Baines L J | 27,010 | 581 |
| Baines R J | 18,835 | |
| Baird J A M | 17,188 | 217 |
| Baird J M | 19,130 | |
| Baird M E | 17,556 | |
| Baird R D | 21,107 | |
| Bajkov A | 43,099 | 1,130 |
| Bajkov P | 25,864 | |
| Baker A M | 30,936 | |
| Baker C J | 3,520 | |
| Baker C R | 23,651 | |
| Baker D C | 19,364 | |
| Baker D J | 20,289 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Baker H M | 1,573 | |
| Baker R | 24,442 | |
| Baker R L | 26,872 | |
| Baker W G J | 22,525 | 1,653 |
| Baker W M A | 33,114 | 4,647 |
| Bakker S J | 14,086 | |
| Balbirnie W G | 26,669 | |
| Baldock L | 19,788 | |
| Baldridge A C | 22,819 | |
| Baldry M H | 24,086 | |
| Baldwin D B | 18,443 | 2,047 |
| Baldwin G F | 22,574 | |
| Baldwin G J | 33,117 | 220 |
| Ball A G | 8,661 | |
| Ball D F | 2,692 | |
| Ball W R | 44,260 | 1,218 |
| Balla J P | 26,335 | |
| Ballard D L | 18,531 | 210 |
| Ballard M | 24,904 | |
| Ballinger G A | 18,286 | 44 |
| Ballinger S L | 4,030 | |
| Balogh J | 26,864 | |
| Balogh L | 24,759 | |
| Bambrick W G C | 14,107 | 441 |
| Bancroft M C | 22,867 | 332 |
| Bancroft R J M | 11,262 | |
| Bandura R M H | 21,965 | 1,072 |
| Banerd F | 13,693 | |
| Banfield K | 27,384 | 53 |
| Banham S D | 22,021 | 694 |
| Banks R W | 26,386 | 354 |
| Banks W H | 31,390 | 3,438 |
| Bannister M L | 23,813 | 66 |
| Baptiste J W | 901 | |
| Barager M | 24,566 | |
| Barager M R | 24,870 | |
| Barber A L | 1,376 | |
| Barber C C | 4,440 | |
| Barber D F | 20,249 | 701 |
| Barber W | 24,211 | |
| Barby H G | 29,441 | |
| Barcelonne M | 23,956 | 203 |
| Barclay E A | 18,597 | |
| Barclay W A | 21,688 | 997 |
| Bare F J W | 24,717 | |
| Barker B | 25,363 | 688 |
| Barker P M | 25,261 | 1,670 |
| Barker R | 25,128 | |
| Barker R M | 27,016 | |
| Barker W B | 22,531 | |
| Barlott L A | 16,632 | |
| Barlow A W | 26,221 | 259 |
| Barlow C D | 1,836 | |
| Barlow G | 50,456 | 1,437 |
| Barlow N W | 26,343 | |
| Barnard K | 20,115 | |
| Barnes A J | 16,701 | |
| Barnes B L | 32,013 | |
| Barnes C T | 28,275 | |
| Barnes G C | 3,867 | |
| Barnes J R | 37,849 | 1,047 |
| Barnes M R | 29,217 | 484 |
| Barnes P | 42,174 | 5,852 |
| Barnes P M | 18,516 | |
| Barnes R A | 24,609 | |
| Barnewall B | 38,566 | |
| Barney J D | 13,438 | |
| Barnswell W | 18,886 | |
| Barnum L A | 7,116 | |
| Barr A | 7,637 | |
| Barr P A | 22,017 | |
| Barrett V E | 5,315 | |
| Barrette D G | 30,958 | 228 |
| Barron S A | 18,695 | |
| Barry A | 24,055 | 735 |
| Barry M E | 13,957 | 392 |
| Barry M I C | 18,368 | 246 |
| Barthel W E | 39,007 | 1,651 |
| Bartholet B | 22,037 | |
| Bartholet E J | 16,215 | |
| Bartlett L P | 3,667 | |
| Bartlett W R | 21,109 | 1,260 |
| Barton E | 24,880 | |
| Barton G D | 25,538 | 40 |
| Barton R E | 19,655 | 436 |
| Barton V L | 24,684 | 2,139 |
| Bartsoff L | 23,666 | 6,357 |
| Basich D | 25,799 | |
| Basil C | 25,213 | 554 |
| Basra S S | 3,554 | |
| Basso L | 25,341 | |
| Bastian R | 17 | |
| Bateman G | 24,979 | 141 |
| Bateman G A | 8,757 | |
| Bateman G J | 23,343 | |
| Bateman S P | 34,677 | 26 |
| Bates K G | 21,874 | |
| Bates R I | 7,033 | |
| Bathgate B G | 25,799 | |
| Batie R L | 6,927 | 40 |
| Batjer D F | 24,703 | |
| Batt W | 30,033 | |
| Battle S | 19,128 | |
| Batyi N M | 21,181 | |
| Bauer J F | 11,896 | |
| Bauer K A | 19,370 | |
| Bawden M R | 9,354 | |
| Bawn C J | 5,011 | |
| Bawn J D | 257 | |
| Baxter C E | 27,500 | 724 |
| Baxter R | 26,132 | 127 |
| Baxter R A | 19,549 | |
| Bay J | 2,169 | 676 |
| Bayes G W | 2,845 | |
| Bayles R M | 7,085 | |
| Bayne P R | 27,649 | |
| Bayne R R | 26,864 | |
| Bayntun T C | 41,874 | 124 |
| Bays K I | 19,048 | |
| Beacon R J | 22,291 | |
| Beall P E | 20,994 | |
| Beare R E | 7,662 | |
| Beaton P A | 21,327 | |
| Beattie J H | 23,333 | |
| Beattie J S | 4,760 | |
| Beaulac D J | 32,841 | 1,822 |
| Beaulac D M | 23,102 | |
| Beaulieu A L | 24,294 | |
| Beaulieu B J | 27,918 | 400 |
| Beaulieu S D | 26,405 | |
| Beaumont E A | 8,966 | 622 |
| Beaumont M C | 18,279 | |
| Beauvillier B J | 1,737 | |
| Bebek C | 21,379 | 84 |
| Bebek F M | 18,595 | |
| Bebenek J E | 23,764 | |
| Bebington P R | 30,034 | 147 |
| Bechthold R P | 24,465 | 238 |
| Beck B G | 19,413 | 334 |
| Beck C E | 10,911 | |
| Beck G A | 25,801 | 160 |
| Beck H | 25,240 | |
| Beck P | 85 | |
| Becker C | 23,854 | |
| Becker C A | 4,055 | |
| Becker I M | 15,677 | |
| Becker K H | 1,253 | |
| Becker N | 22,132 | |
| Becker R J | 24,560 | |
| Beckerley G W | 11,961 | |
| Beckstrom R A | 3,924 | |
| Becquet A | 22,720 | 50 |
| Bedard A N | 29,705 | |
| Bedard P M | 23,818 | 305 |
| Beday J P | 25,531 | 5,386 |
| Beddington J C | 26,853 | 540 |
| Bedier B | 2,563 | |
| Beebe R W | 24,852 | 93 |
| Beeson C E | 26,344 | 1,713 |
| Beggan D | 18,643 | |
| Beggs G E | 25,072 | 135 |
| Beggs S M | 30,371 | 749 |
| Beharrell C H | 10,944 | |
| Beischer W C | 23,035 | |
| Belanger C | 30,372 | |
| Belanger J R | 5,717 | |
| Belanger R W | 13,747 | |
| Belgrave R D | 29,481 | |
| Beljanski J | 17,289 | |
| Beljanski M K | 18,269 | 61 |
| Bell A S L | 38,716 | |
| Bell D G | 14,458 | 54 |
| Bell D L | 17,558 | |
| Bell D W | 9,360 | |
| Bell E W | 22,037 | 20 |
| Bell F | 22,745 | 397 |
| Bell H E | 29,867 | 223 |
| Bell H L | 1,542 | |
| Bell J B | 35,403 | |
| Bell J E | 19,384 | |
| Bell J F | 31,158 | 384 |
| Bell L M | 13,525 | |
| Bell R C | 30,584 | 8,703 |
| Bell R E | 24,010 | 826 |
| Bella D J | 33,544 | |
| Beloin J J | 23,594 | 1,739 |
| Belsky B D | 18,597 | 128 |
| Belveal L D | 2,632 | |
| Bendickson R C | 26,561 | |
| Bendis L J | 24,547 | |
| Bengston E S | 43,046 | 1,376 |
| Bengtsson L A | 22,803 | 5,299 |
| Benko G | 21,988 | |
| Benner D R | 14,074 | |
| Bennett A N | 35,395 | 3,094 |
| Bennett B E | 10,399 | |
| Bennett C K | 17,785 | |
| Bennett D P | 22,407 | |
| Bennett F J | 10,054 | 1,681 |
| Bennett G | 8,297 | |
| Bennett G M | 19,128 | |
| Bennett J W | 11,036 | |
| Bennett N R | 43,441 | 1,776 |
| Bennett P T | 21,404 | |
| Bennett R B | 14,325 | |
| Bennetto J D | 16,345 | 11,156 |
| Benney G M | 22,503 | 65 |
| Bennie R W | 22,851 | |
| Bennison M B | 1,815 | |
| Benoit F D P | 30,248 | 13 |
| Bentham D M | 22,295 | |
| Bentley A | 29,473 | |
| Bentley A W | 20,118 | 589 |
| Bentley D | 24,496 | |
| Bentley D K | 30,470 | 228 |
| Bentley R C | 7,278 | 5,887 |
| Berardone A | 20,228 | |
| Berarducci J | 9,577 | |
| Berarducci R D | 27,095 | 432 |
| Berdan L L | 19,776 | 711 |
| Berg D A | 7,907 | |
| Berg E A | 28,386 | |
| Berg E V | 2,837 | |
| Berg K S | 16,153 | |
| Berg S J | 23,665 | |
| Bergeron R P J | 26,951 | |
| Berglund M V | 18,525 | 4,170 |
| Bergren E | 24,435 | |
| Bergstrand E A | 22,432 | |
| Bergstrom B A | 31,052 | |
| Bergstrom B L | 26,926 | |
| Berkey E L | 32,592 | 1,270 |
| Berkshire L V | 15,127 | |
| Bernhof K | 2,306 | |
| Bernier B R | 22,810 | 29 |
| Berry S D | 24,102 | 803 |
| Bertelsen J | 25,461 | |
| Berthelet P | 22,097 | 708 |
| Berti M R | 24,234 | 54 |
| Bertram J B | 39,425 | |
| Bertrand C J | 5,650 | |
| Bertrand L | 14,370 | |
| Besinger F J M | 26,113 | 734 |
| Bespflug K E | 49,207 | 5,594 |
| Besse G C | 10,006 | |
| Bessette N A | 11,111 | |
| Best G P | 26,864 | 890 |
| Bester H J | 31,324 | |
| Bethel K | 20,085 | 5,560 |
| Bett E R | 23,293 | |
| Betts L G | 8,146 | |
| Beverley R R | 26,682 | 13 |
| Beyer P G | 27,182 | 753 |
| Bezzegh J G | 17,410 | 1,575 |
| Biccum L T | 30,467 | |
| Bidder F I | 24,266 | |
| Bie F S | 17,355 | |
| Biech K R | 3,307 | |
| Bieganski A K | 20,700 | 219 |
| Bieganski A T | 25,818 | 1,352 |
| Bieloch E S | 21,546 | |
| Bielefeld H H | 10,115 | |
| Bigattini M G | 22,235 | |
| Bigler C L | 35,323 | |
| Biglow L I | 17,558 | |
| Bilcik A | 25,516 | |
| Billie B | 22,499 | |
| Binette R A | 9,521 | |
| Bircsak M G | 23,576 | 614 |
| Bird A D | 25,847 | |
| Bird C | 25,780 | |
| Bird D E | 24,377 | 343 |
| Bird R J | 39,011 | 1,496 |
| Birkett A G | 23,853 | |
| Birkett K C | 11,077 | |
| Bishop A F | 26,542 | |
| Bishop M C | 34,411 | |
| Bishop M P | 24,835 | |
| Bisset D L | 30,437 | |
| Bisson A | 26,330 | |
| Bisson J | 26,339 | 85 |
| Bisson M J | 27,454 | 1,642 |
| Bizuk B G | 24,887 | |
| Bjork K R | 23,494 | |
| Bjornoy J A | 28,476 | |
| Bjornson G E | 36,214 | |
| Black D | 10,726 | |
| Black G W | 23,363 | |
| Black J A | 25,324 | |
| Black J P | 26,683 | |
| Black K R | 4,506 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Black R F | 30,222 | 605 |
| Black V | 13,934 | 7 |
| Blackburn D G | 32,660 | 1,290 |
| Blackey G J | 30,522 | |
| Blackey J H | 44,535 | 6,967 |
| Blackman A W | 26,860 | 118 |
| Blackmore R C | 2,773 | |
| Blackstock G R | 25,906 | |
| Blackwell D | 1,101 | |
| Blackwell R A | 26,644 | 118 |
| Blackwood A J | 18,362 | 98 |
| Blagdon T | 33,213 | 1,690 |
| Blaine T A | 23,791 | |
| Blair J R | 22,142 | 88 |
| Blair T J | 23,667 | |
| Blair W | 22,584 | |
| Blake L | 25,522 | |
| Blake M F | 23,798 | |
| Blake P | 8,794 | 68 |
| Blake T W | 211 | |
| Blake W E | 25,073 | |
| Blanchard N A | 994 | |
| Blanchfield G T | 20,461 | |
| Blanco E E | 6,102 | 799 |
| Blaney B F | 25,363 | |
| Blaney D C | 18,853 | |
| Blank C B | 22,070 | |
| Blankenship T | 24,959 | |
| Blaschuk C M | 26,839 | 1,573 |
| Blasko G W | 28,049 | |
| Bleackley A Y | 18,775 | |
| Blight R J | 16,287 | 209 |
| Blishen A | 24,406 | 2,935 |
| Bliss C E | 20,934 | |
| Bliss G C | 2,447 | |
| Blixrud R G | 18,827 | 69 |
| Blogg G E | 27,290 | 589 |
| Blokker P F | 33,111 | 4,922 |
| Blomerius H | 33,931 | |
| Blomgren D L | 17,372 | 151 |
| Blower J R | 23,840 | |
| Blumenauer R A | 34,137 | |
| Blumhagen A J | 24,411 | |
| Blumhagen S G | 2,982 | |
| Blundell G | 33,916 | |
| Blunden H F | 51,443 | 6,825 |
| Blyth A P M | 236 | |
| Boake G R | 17,957 | |
| Bobic J E | 12,871 | 7 |
| Bobicki A | 36,466 | 2,928 |
| Bobroske W A | 38,232 | 504 |
| Bock-Philipps W V | 22,827 | |
| Boden R J | 8,344 | |
| Bodisch J M | 16,608 | |
| Bodnar A W | 43,767 | 1,782 |
| Bodnarchuk A J | 30,581 | 177 |
| Bodnarchuk J P | 27,493 | 591 |
| Bodner J A | 35,759 | 308 |
| Boe S | 4,364 | 46 |
| Boggs G E | 8,253 | |
| Bohan T E | 26,864 | 1,380 |
| Bohmer H W | 34,355 | 2,491 |
| Bohmer L G | 27,783 | 3,252 |
| Bohmer R J | 25,815 | |
| Bohmer S M | 1,324 | |
| Boisvert G A | 8,188 | |
| Boizard D R | 18,368 | |
| Bojczuk D | 25,821 | 21 |
| Boley W J D | 24,214 | |
| Bolleman J | 28,642 | 1,220 |
| Bonare A J | 46,843 | 2,253 |
| Bond D | 18,795 | |
| Bondaroff G F | 1,149 | |
| Bonderoff L N | 24,044 | 417 |
| Bonderud A W | 24,766 | |
| Bonderud T W | 3,012 | |
| Bone C W | 10,010 | |
| Bone T W | 29,444 | 2,595 |
| Bonekamp G J | 9,151 | |
| Bonham K B | 11,333 | |
| Bonk C | 18,076 | |
| Bonn F K | 9,035 | |
| Bonneau A | 16,475 | |
| Bonner G W | 25,300 | 14 |
| Bonner J A | 23,954 | 559 |
| Bonner O E | 23,737 | |
| Bonneville G J | 25,323 | |
| Bonser P J | 41,513 | 18,033 |
| Bontron D | 23,444 | 521 |
| Bontron F | 18,676 | |
| Bontron T A | 29,595 | |
| Borwick G W | 13,455 | 1,759 |
| Boon D A | 25,363 | |
| Boorer B | 24,400 | 131 |
| Boorer I | 21,973 | 1,172 |
| Boorman T R | 21,659 | |
| Boothman A E | 26,144 | 274 |
| Borgens G S | 22,971 | 294 |
| Borgun L E | 25,006 | |
| Borkowski D J | 381 | |
| Borle J H A E | 27,272 | 1,200 |
| Borman G E | 30,870 | |
| Borno J S | 825 | |
| Borshowa F | 31,715 | |
| Borza A E | 13,415 | |
| Bose W B | 25,413 | 519 |
| Boser P W | 22,721 | 90 |
| Boser S | 689 | |
| Bosinski G F | 23,299 | |
| Bosshardt J | 22,038 | |
| Bostock K A | 23,908 | |
| Bostock M J | 18,859 | |
| Bostock M J | 3,950 | |
| Bot J C | 25,828 | |
| Boteju K I | 38,701 | 910 |
| Bothamley E D | 12,203 | |
| Botsford K P | 6,967 | 79 |
| Botterill R C | 8,317 | |
| Bottle E | 24,265 | 85 |
| Bottle H R J | 24,433 | |
| Bouchard G | 13,257 | |
| Bouchard J W | 9,864 | |
| Boudreau J J | 23,523 | |
| Boudreau P | 21,956 | 251 |
| Bouffard J E D | 2,074 | |
| Boughey H J | 6,173 | |
| Boughey W S | 9,178 | |
| Boulega H | 23,789 | |
| Boulton D | 29,793 | 2,770 |
| Boulton W J | 12,666 | |
| Bourchier D F | 34,968 | |
| Bourdon W D | 8,855 | |
| Bourgeois F L | 23,019 | 343 |
| Bourget J M | 22,991 | 424 |
| Bourget M A | 18,595 | |
| Bourgoin O R | 5,606 | |
| Bournazel J A | 15,979 | |
| Bourne I | 23,835 | |
| Bourque G | 20,345 | 81 |
| Bouthillier A R | 9,252 | |
| Boutilier L F | 21,793 | |
| Boutwell D G | 31,178 | 357 |
| Bouwknecht J R | 2,695 | |
| Bowcott M A | 1,859 | |
| Bowden M J | 1,718 | |
| Bowen D R | 25,363 | 7 |
| Bowen N E | 25,784 | 185 |
| Bowers D R | 36,845 | 861 |
| Bowes A E | 28,573 | 1,895 |
| Bowie R B | 2,424 | |
| Bowker G | 8,800 | |
| Bowlby V A | 45,231 | |
| Bowler P R | 26,946 | |
| Bowman M E | 5,638 | |
| Boxem J | 24,448 | |
| Boyce J A | 1,056 | |
| Boychuk F W | 25,382 | |
| Boyd C A | 8,196 | |
| Boyd S R | 23,229 | |
| Boyden C R | 1,637 | |
| Boyden H R | 24,312 | 657 |
| Boyer H H | 23,070 | |
| Boyes D R | 26,810 | |
| Boyes F C | 4,176 | |
| Boyko G S | 666 | |
| Boyko V S | 22,559 | |
| Boyling J A | 21,802 | |
| Braacx A | 28,441 | |
| Brace G A | 14,708 | |
| Bracken J R | 10,714 | |
| Brackett C J | 17,176 | 985 |
| Brackett H D | 22,169 | |
| Bradasch M | 18,686 | |
| Bradbury D E | 3,160 | |
| Brade P L | 20,026 | 1,187 |
| Braden H D | 26,076 | 180 |
| Braden M J | 12,977 | 1,159 |
| Braden N E | 23,154 | |
| Braden R S | 14,617 | 21 |
| Bradford I D A | 7,270 | |
| Bradford L E | 18,415 | |
| Bradford M A | 21,717 | |
| Bradford S L | 23,978 | |
| Bradley K S | 21,820 | 1,172 |
| Bradshaw M A | 12,062 | |
| Brady R | 12,872 | |
| Bragg M A | 18,432 | |
| Braida L O | 22,710 | |
| Braithwaite S | 6,103 | |
| Bramah W C | 22,321 | |
| Branca P J | 22,659 | 15 |
| Brandel J P | 7,711 | |
| Branden R L | 22,291 | |
| Brandon K R | 25,133 | 735 |
| Brandson K M | 17,019 | |
| Brandt R E | 26,921 | 343 |
| Brard D J | 25,370 | 797 |
| Brasch A W | 25,703 | |
| Bratt H M | 25,012 | 383 |
| Braun C | 5,767 | |
| Braun K | 8,554 | |
| Brawn C C | 26,550 | 14 |
| Breakwell N | 22,294 | |
| Breault K S | 17,734 | |
| Brecknock M H | 23,747 | 150 |
| Breedveld S M | 1,671 | |
| Brekke N B | 25,925 | 197 |
| Bremner H | 22,453 | 1,761 |
| Brennan D W | 2,170 | |
| Brenner E F | 25,829 | |
| Brenton E M | 34,491 | 240 |
| Brereton J G | 983 | 131 |
| Brereton M P | 24,077 | |
| Bretecher D | 25,373 | |
| Brethour M G | 25,908 | |
| Brett B | 22,815 | |
| Brett J D | 21,950 | 14 |
| Brett P H | 48,477 | 9,818 |
| Brett R G | 22,422 | |
| Breurkens H J | 44,366 | 1,564 |
| Brewer A J | 24,549 | |
| Brewer G P | 22,293 | 165 |
| Brewin R L | 42,268 | 1,224 |
| Brewster T | 19,582 | |
| Brickwood C H | 23,773 | |
| Bridal B L | 1,430 | |
| Bridge R A | 12,793 | |
| Bridgewater G | 4,699 | |
| Brietzke M J | 25,428 | |
| Briggeman L F | 22,876 | |
| Briggs T A | 17,789 | |
| Briglio J | 26,936 | |
| Brillinger C D | 19,153 | 78 |
| Brillon G | 9,308 | |
| Brinkworth W M | 22,084 | 250 |
| Brisco D | 11,894 | |
| Briscoe M G G | 25,363 | |
| Briskham C R | 30,897 | |
| Britch G | 22,429 | |
| Brittain D W | 25,257 | 135 |
| Britton R | 19,141 | |
| Broad G R | 27,986 | 3,296 |
| Broad J B | 24,340 | 1,961 |
| Brochu D | 8,074 | |
| Brock J G | 25,363 | 1,875 |
| Brock R C | 4,544 | |
| Brockwell S M | 767 | |
| Broddy L A | 56,932 | 15,890 |
| Brodie H J | 25,891 | 1,814 |
| Brodie J A | 28,925 | 7,511 |
| Brodie M L | 18,589 | |
| Broekhuis G M | 25,907 | |
| Bronson G R | 24,720 | |
| Bronson L | 17,858 | |
| Brookbank K G | 22,046 | 983 |
| Brookbank R G | 21,288 | |
| Brooke W S | 22,279 | |
| Brooks C G | 18,870 | 427 |
| Brooks D J | 29,322 | |
| Brooks E C | 26,464 | |
| Brooks J C | 19,064 | |
| Brooks J W | 17,610 | |
| Brooks R S | 8,157 | |
| Brophy T | 17,434 | |
| Brosnikoff C N | 22,423 | |
| Brosseau H | 22,424 | |
| Brough B R | 9,720 | |
| Broughton R E | 30,681 | 258 |
| Brouse D A | 6,972 | |
| Brouwer R A | 1,229 | |
| Brouwers E F | 20,932 | |
| Browell R V | 23,726 | 2,562 |
| Brown A | 20,912 | |
| Brown A C | 45,118 | 1,027 |
| Brown A C | 47,093 | 10,528 |
| Brown A N | 25,553 | |
| Brown B G | 24,232 | |
| Brown C W D | 28,552 | 932 |
| Brown D | 22,497 | |
| Brown D | 24,470 | |
| Brown D | 2,278 | |
| Brown D E | 25,284 | |
| Brown D K | 25,801 | 1,271 |
| Brown D R | 24,040 | |
| Brown D W | 22,736 | |
| Brown F T | 35,669 | |
| Brown G A | 8,595 | |
| Brown G B | 22,589 | 4,262 |
| Brown G F | 999 | |
| Brown G L | 17,963 | |
| Brown G W | 44,699 | 1,818 |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Brown H R | 12,224 | 1,449 |
| Brown I C | 28,061 | 4,595 |
| Brown I C | 35,131 | 278 |
| Brown J C | 24,238 | |
| Brown K J | 23,969 | |
| Brown L | 23,083 | 241 |
| Brown L G C | 31,739 | |
| Brown M | 12,185 | |
| Brown M E | 35,564 | 2,899 |
| Brown M J | 31,134 | 1,669 |
| Brown N E | 11,627 | |
| Brown R | 16,973 | |
| Brown R A | 18,114 | 359 |
| Brown R A | 24,576 | 1,477 |
| Brown R A | 23,611 | 31 |
| Brown R J | 3,365 | |
| Brown R P | 10,397 | |
| Brown S | 19,453 | |
| Brown T S | 20,869 | 898 |
| Brown W A | 21,428 | |
| Brown W R | 23,042 | |
| Brown-John J W | 27,190 | |
| Browne B D | 2,183 | |
| Brownhill R H | 10,980 | |
| Brownridge P D | 4,244 | |
| Bru C J | 21,833 | |
| Bruce G M | 22,102 | 15 |
| Bruce J W | 22,526 | 3,579 |
| Brugger M W | 33,622 | |
| Bruhn R L | 28,396 | |
| Bruhs A A | 23,046 | 2,014 |
| Brulotte R M | 21,842 | |
| Brummell S D | 24,055 | |
| Brune R B | 18,765 | |
| Bruton G B | 21,658 | |
| Bruun T A | 24,149 | |
| Bryan A G | 1,629 | |
| Bryant D H | 24,372 | |
| Bryant H W | 21,824 | |
| Bryant J | 24,877 | 831 |
| Bryant R J | 9,580 | |
| Bryant T R | 12,047 | 118 |
| Bryck M D | 11,719 | |
| Brydges S D | 31,917 | 1,516 |
| Brynelsen I | 38,615 | 1,419 |
| Buchanan B C | 22,679 | |
| Buchanan D A A | 23,446 | 142 |
| Buchanan R G | 34,303 | 2,583 |
| Buchanan R J | 22,908 | |
| Buckel A W H | 42,916 | 4,468 |
| Buckham B R | 27,830 | 570 |
| Buckle D C | 26,456 | |
| Buckle J L S | 52,921 | 4,550 |
| Buckley D A | 32,624 | 256 |
| Buckley J J | 25,363 | |
| Buckley M C | 30,600 | |
| Buday M E | 13,520 | |
| Budd R | 25,799 | |
| Budden D P | 8,758 | |
| Budden W A | 12,161 | |
| Budvesel J | 27,553 | |
| Budzko E | 31,672 | |
| Bueckert R L | 24,055 | |
| Bueno J A | 20,097 | |
| Buettner D G | 1,222 | |
| Buettner R H | 40,668 | 11,354 |
| Buhler J E | 23,179 | |
| Bukkos A | 30,909 | |
| Bulich B | 25,801 | |
| Bulk A S | 18,324 | |
| Bulk M A | 25,965 | |
| Bull K G | 23,776 | |
| Bull L K | 9,368 | |
| Bull T J | 22,904 | |
| Bullard J R | 31,105 | 455 |
| Bullen A W | 25,308 | |
| Bullivant L G | 34,855 | |
| Bullock J S | 12,806 | |
| Bulman J W | 8,400 | |
| Bunce H | 24,651 | |
| Bunce J L | 18,655 | |
| Bunce T | 10,927 | |
| Burch A | 17,376 | 608 |
| Burdeniuk E J | 29,065 | 3,055 |
| Burdett R E | 22,234 | |
| Burdikin D C | 21,893 | 455 |
| Burdyny D M | 26,344 | 171 |
| Burechailo Z A | 28,099 | 1,745 |
| Burges D F | 35,732 | 1,923 |
| Burgess D A | 18,723 | 208 |
| Burgess R O | 29,412 | 7,803 |
| Burgess T J | 11,929 | |
| Burgess T J | 32,144 | 2,329 |
| Burget J R | 6,029 | |
| Burgoyne S F | 24,077 | |
| Burke J E | 19,779 | 596 |
| Burke L J | 1,310 | |
| Burke R F | 24,156 | |
| Burkholder R D | 21,589 | |
| Burkitt J F | 5,185 | |
| Burnett H J | 21,521 | 3,169 |
| Burnett P D | 10,115 | |
| Burnett R E | 37,374 | 13,787 |
| Burns D L | 11,526 | |
| Burns F V | 23,654 | |
| Burns L | 21,086 | |
| Burnstein S R | 19,365 | 893 |
| Burris K J | 10,278 | |
| Burrows R G | 33,721 | |
| Burt G L | 11,929 | |
| Burt S G F | 29,131 | 2,536 |
| Burton A M | 3,474 | |
| Burton R K | 5,254 | |
| Burton R R | 25,652 | |
| Burton S | 28,464 | 656 |
| Burton T G | 23,340 | |
| Burtwell D L | 17,370 | 7 |
| Busby D R | 162 | |
| Busfield A | 8,341 | |
| Bush A D | 23,477 | |
| Bush W E | 22,109 | |
| Bushby K | 4,112 | |
| Bushby K D | 8,218 | |
| Buskey L A | 9,402 | |
| Bussey H R | 22,154 | 1,248 |
| Butler D B | 33,922 | 26 |
| Butler J A | 29,897 | 8,287 |
| Butler M F | 26,864 | 172 |
| Butler R B | 14,933 | |
| Butler S | 17,371 | |
| Butler-Cole A C | 26,104 | |
| Butterfield E G | 30,926 | 424 |
| Buysse M J | 23,695 | 67 |
| Byer L J | 19,083 | 328 |
| Byer R B | 23,340 | 43 |
| Byers D L | 43,579 | 2,333 |
| Byers V J | 36,485 | 3,199 |
| Byman L A | 2,382 | |
| Byng D | 21,699 | 654 |
| Bynuck J J | 39,035 | |
| Byrd W A | 25,218 | |
| Byrne P U | 33,346 | |
| Byrnes P D | 3,947 | |
| Bystedt T M | 18,776 | |
| Cadden R M | 9,201 | |
| Cade G E | 6,405 | 484 |
| Cade R G | 28,404 | 275 |
| Caden P M | 10,038 | |
| Cadwallader D E | 11,629 | |
| Cadwell G | 24,571 | 22 |
| Cahley D | 24,048 | 383 |
| Cahoon R Y | 25,363 | |
| Cail M J | 34,230 | |
| Caillet D M | 20,997 | |
| Cain L | 16,266 | |
| Cain T A | 1,902 | |
| Cairns C A | 10,319 | 125 |
| Cairns S W | 24,173 | |
| Cairns V N | 356 | |
| Caissie D | 16,927 | 243 |
| Calbick W B | 24,799 | |
| Calder C V | 22,867 | 692 |
| Calder R D | 26,064 | 1,918 |
| Calder W L | 38,862 | |
| Calder W W | 21,969 | |
| Caldwell A R | 24,055 | |
| Caldwell J A | 23 | |
| Calen D J | 8,053 | |
| Callaghan A F | 25,422 | 13 |
| Callaghan J R | 40,045 | 10,742 |
| Callander G W | 14,849 | |
| Callander K | 26,861 | 257 |
| Callaway J A | 34,342 | 268 |
| Callbreath M A | 28,498 | 184 |
| Callison D P | 11,086 | |
| Calnan H L | 4,143 | |
| Caltagirone A T | 3,238 | |
| Cam A A | 36,131 | 3,423 |
| Cambrey J A | 14,569 | 39 |
| Cambridge L M | 21,500 | |
| Cameron D | 35,239 | 849 |
| Cameron D R | 4,952 | |
| Cameron E M | 18,597 | 229 |
| Cameron I D | 22,145 | |
| Cameron I R | 10,954 | 601 |
| Cameron L H | 23,930 | 5,015 |
| Cameron R G | 24,788 | 329 |
| Camilli G H | 27,110 | 4,749 |
| Campana R A | 19,950 | |
| Campbell A A | 23,984 | |
| Campbell A R | 23,731 | |
| Campbell B A | 839 | |
| Campbell B C | 24,863 | |
| Campbell B L | 9,205 | |
| Campbell C G | 28,102 | |
| Campbell C M | 460 | |
| Campbell D | 24,523 | |
| Campbell D B | 24,372 | |
| Campbell D C | 23,069 | |
| Campbell D G | 22,048 | |
| Campbell E B | 33,698 | 2,356 |
| Campbell F R | 23,074 | |
| Campbell H J | 22,189 | |
| Campbell J C | 22,337 | |
| Campbell J D | 24,063 | |
| Campbell L | 11,803 | |
| Campbell L S | 30,810 | |
| Campbell M | 26,990 | 11,154 |
| Campbell M R | 26,993 | 970 |
| Campbell N H A | 21,625 | |
| Campbell R A | 26,864 | |
| Campbell R L | 9,599 | |
| Campbell R W | 31,595 | |
| Campbell S W | 23,151 | |
| Campbell W V | 13,667 | |
| Campbell W V | 22,291 | |
| Canfield K | 29,917 | |
| Cannon A V | 2,542 | |
| Cannon G | 22,859 | 628 |
| Cannon M P | 17,908 | |
| Capnerhurst R | 22,627 | |
| Capuano V A J | 1,196 | |
| Caravetta S | 22,808 | 105 |
| Carbone R M | 17,441 | |
| Carey A J | 24,474 | 2,628 |
| Carfrae B D | 19,128 | |
| Carl B D | 4,843 | |
| Carley M A | 1,692 | |
| Carlick F B | 284 | |
| Carlick J | 25,182 | |
| Carlick M B | 1,042 | |
| Carlin R J | 8,062 | |
| Carlisle J | 21,884 | 74 |
| Carlow N R | 23,193 | |
| Carlson A E | 25,382 | |
| Carlson B F | 27,532 | |
| Carlson E C | 24,766 | |
| Carlson E L | 22,284 | |
| Carlson G A | 10,548 | |
| Carlson N W | 22,068 | |
| Carlson P G | 29,564 | 70 |
| Carlson T E | 26,370 | 759 |
| Carlson W C | 36,476 | |
| Carlyle S | 13,039 | 4,006 |
| Carmichael B | 14,769 | |
| Carmichael J E | 23,186 | |
| Carmichael K J | 26,906 | 274 |
| Carnie H G | 27,829 | |
| Carnie I L | 23,073 | |
| Carpenter J M | 19,346 | 1,219 |
| Carr G V | 26,497 | |
| Carr P J | 64,595 | 5,224 |
| Carr T C | 29,902 | |
| Carrelli R | 20,939 | |
| Carrie R T | 21,782 | |
| Carrigan A | 27,931 | 130 |
| Carrington D M | 2,015 | |
| Carrington D N | 47,308 | |
| Carroll S B | 36,057 | 8,563 |
| Carson D R | 22,259 | |
| Carswell D | 26,138 | |
| Carswell D K | 16,725 | |
| Carter D | 16,307 | |
| Carter G D | 22,393 | |
| Carter H N | 27,448 | |
| Carter T F | 23,786 | |
| Carter V | 20,363 | |
| Cartie C T | 26,357 | 323 |
| Cartie H R | 10,741 | |
| Cartwright C K | 2,880 | |
| Cartwright R | 21,956 | 97 |
| Cary A G | 15,964 | |
| Cary W O | 29,057 | 2,372 |
| Caryk J R | 8,102 | |
| Caryk S | 18,876 | 467 |
| Caryk W J | 28,559 | 759 |
| Casemore B W | 26,412 | |
| Casey R P | 25,653 | 1,766 |
| Cashato R K | 9,354 | |
| Casorso M | 24,068 | |
| Cassell D M | 26,683 | |
| Cassell R A | 10,699 | |
| Cassidy R T | 24,311 | 519 |
| Castle B L | 7,278 | |
| Castrucow M A | 29,514 | 794 |
| Castrucow M P | 36,736 | 144 |
| Cattermole A A | 20,463 | |
| Catton L M | 28,226 | 362 |
| Cavanagh R J | 27,277 | 5,219 |
| Cavanagh W E | 1,111 | |
| Cavin G A | 35,039 | 90 |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Cavin M A | 5,638 | 90 |
| Cayer J P | 22,568 | |
| Centanni F | 21,505 | |
| Centanni L | 20,861 | |
| Cepicky M V | 43,465 | 2,687 |
| Cervello R | 19,310 | |
| Chadbourne G | 19,751 | |
| Chadsey B D | 23,674 | 60 |
| Chadwick L E | 18,729 | 551 |
| Chadwick R | 34,674 | |
| Chadwick R J | 42,536 | 466 |
| Chaffee R D | 35,174 | |
| Chalmers J P | 13,704 | |
| Chaloner T D | 23,280 | 1,476 |
| Chamberlain A D | 23,988 | 3,611 |
| Chamberlain A W | 25,144 | |
| Chamberlain D N | 25,266 | 1,847 |
| Chamberlain N C | 14,423 | |
| Chamberlain N W | 25,042 | |
| Chamberlain T R C | 22,916 | |
| Chamberlin H F | 9,738 | |
| Chamberlin P | 21,877 | 313 |
| Chambers D G | 21,778 | |
| Chambers F O | 34,231 | 489 |
| Champlin W C | 3,711 | |
| Chandra S | 26,685 | 1,231 |
| Chang W | 27,778 | 4,749 |
| Chantler W R | 7,422 | |
| Chanton M C | 4,487 | |
| Chantyman E | 1,491 | |
| Chaplin D R | 28,027 | 1,860 |
| Chapman A W | 24,599 | |
| Chapman G | 17,246 | 582 |
| Chapman K W | 3,819 | |
| Chapman R | 2,242 | |
| Chapman R A | 30,221 | 2,958 |
| Chapman R L | 43,091 | 2,264 |
| Chapman R S | 8,337 | |
| Chappell A | 18,480 | |
| Chappell W D | 37,431 | 2,651 |
| Chaprun P | 28,043 | |
| Charbonneau L E | 8,975 | |
| Charest R B | 17,588 | |
| Charette L F | 22,504 | 551 |
| Charlesworth J F | 25,823 | 598 |
| Charlesworth P J | 7,138 | |
| Charlie L B | 22,321 | |
| Charlton J R | 21,529 | |
| Charlton M R | 1,051 | |
| Charlton W G | 12,470 | |
| Chartier M N | 16,160 | |
| Chase B E | 19,198 | |
| Chase B E | 22,002 | |
| Chase J F | 2,976 | |
| Chase L | 31,010 | 2,960 |
| Chase R J | 37,082 | |
| Chaster G J | 24,132 | |
| Chater D W | 25,012 | 217 |
| Chatham C J | 23,096 | 54 |
| Chatterton K | 31,097 | |
| Chatwin J | 1,779 | |
| Chauhan J | 31,752 | |
| Chauhan J W | 24,485 | |
| Chechotko S D | 9,775 | |
| Cheeke D G | 17,962 | |
| Cheesbrough W | 22,295 | 1,359 |
| Chennells E L | 17,273 | |
| Chenoweth J J | 25,351 | 877 |
| Cherbo R P | 24,055 | |
| Chernenkoff T | 24,096 | 983 |
| Chernoff W D | 19,453 | 1,110 |
| Cherrier M J | 4,641 | |
| Cherrington-Kelly G | 3,922 | |
| Chervenka T C | 24,194 | |
| Chester H D | 22,142 | 5,249 |
| Cheveldeaw A D | 28,875 | |
| Cheveldeaw D L | 27,624 | |
| Cheveldeaw W | 33,355 | |
| Chiang C | 32,481 | 1,223 |
| Chiang L | 10,697 | |
| Chiarotti T | 26,342 | 1,319 |
| Chiasson E C | 34,482 | 597 |
| Chignell G L | 25,323 | |
| Chingee Jr S | 2,616 | |
| Chisholm A B | 30,092 | |
| Chisholm D | 40,335 | 2,247 |
| Chisholm D B | 17,789 | |
| Chisholm R W | 29,480 | |
| Chiu P K | 33,259 | 785 |
| Chok M | 19,206 | |
| Choquette M M | 29,227 | |
| Chornoby D E | 18,537 | |
| Chornoby P E | 21,467 | |
| Chou R K S | 35,888 | 1,233 |
| Chow C L | 16,372 | |
| Chow D M | 14,413 | |
| Chow J | 25,892 | |
| Chow W S W | 21,014 | |
| Choy A P | 22,599 | 1,186 |
| Christensen F H | 51,991 | 1,420 |
| Christensen P G | 26,758 | 701 |
| Christensen S C | 38,285 | 8,217 |
| Christensen T C | 17,855 | |
| Christiansen K | 10,951 | |
| Christianson D | 28,851 | 549 |
| Christianson I L | 4,150 | |
| Christie T J W | 24,459 | 400 |
| Christie T W | 4,959 | 677 |
| Christl M V | 3,518 | |
| Christy T C | 23,595 | |
| Chrystall R A | 25,266 | |
| Chudik W | 24,791 | |
| Chudleigh S L | 17,121 | |
| Chudleigh T M | 862 | |
| Chura D J | 29,188 | 687 |
| Church G R | 28,668 | 164 |
| Church N C | 966 | 416 |
| Churchill D W | 22,123 | 268 |
| Churchill L J | 36,149 | 3,861 |
| Churchill T D | 25,912 | |
| Chursinoff E | 20,934 | |
| Cihelka P | 20,920 | |
| Citra L J | 22,869 | 63 |
| Civitarese T E | 21,996 | 131 |
| Clair A | 4,881 | |
| Clair D H | 184 | |
| Clandening A J | 39,554 | 2,685 |
| Clapp F A | 32,199 | 2,022 |
| Clapton J | 9,858 | 3,348 |
| Claridge W R | 20,968 | |
| Clark D A | 22,659 | 44 |
| Clark G A | 47,011 | 4,937 |
| Clark J B | 12,807 | |
| Clark J H | 27,369 | |
| Clark J P | 35,292 | 1,879 |
| Clark M S | 9,677 | |
| Clark P S | 21,891 | |
| Clark R | 18,597 | |
| Clark R E | 25,388 | 1,254 |
| Clark R H | 22,570 | |
| Clark S D | 19,315 | 20 |
| Clark T A C | 26,341 | 339 |
| Clarke C J | 19,150 | 15 |
| Clarke C P | 24,631 | |
| Clarke D A | 29,178 | 1,397 |
| Clarke D S | 37,256 | |
| Clarke J W | 11,138 | |
| Clarke K R | 16,568 | |
| Clarke M A | 21,202 | |
| Clarke R | 25,955 | |
| Clarke R | 22,369 | |
| Clarke R D | 26,234 | |
| Clarke R D | 24,491 | |
| Clarkson R | 22,226 | 189 |
| Clarmont S L | 1,706 | |
| Claughton I R | 447 | |
| Claussen D | 11,200 | |
| Claussen T J | 30,454 | 42 |
| Claxton L G | 29 | |
| Clay A W | 16,605 | |
| Clay D W | 33,885 | 212 |
| Clayton L | 5,722 | |
| Cleary B J | 13,637 | 1,921 |
| Cleland S M | 7,951 | |
| Clement B J | 23,087 | |
| Clement B N | 1,657 | |
| Clement K A | 23,208 | 7 |
| Clements A | 23,143 | |
| Clerke M J | 12,556 | |
| Cleve W | 32,663 | |
| Cleveland E | 23,285 | |
| Clifford J | 20,522 | |
| Cline D B | 27,554 | 1,028 |
| Close K E | 25,166 | 7 |
| Close R M | 27,616 | 306 |
| Cloutier T A | 24,270 | |
| Clovis R W | 32,550 | 202 |
| Clowater G B | 11,415 | |
| Coates J F | 32,941 | 723 |
| Coates M | 28,137 | 306 |
| Coates R D | 37,844 | 2,574 |
| Coates W R | 28,717 | 642 |
| Cobbledick G W | 22,946 | 200 |
| Cobbs J | 72 | |
| Cobey E H | 43,283 | |
| Coburn K C | 22,067 | |
| Coburn M L | 31,331 | |
| Cochran J | 24,736 | 401 |
| Cochrane L | 5,786 | |
| Cochrane R M | 12,749 | |
| Cockerill A C | 25,536 | 308 |
| Cockroft E G | 7,973 | 2,451 |
| Cocks J A | 11,609 | |
| Codrington E L | 25,734 | |
| Coe O G | 24,406 | 1,366 |
| Coe R W | 22,144 | |
| Coelho J M | 20,887 | |
| Coffey R E | 25,175 | |
| Colak M | 404 | |
| Coldicutt G | 25,028 | |
| Cole D M | 18,877 | |
| Cole J V | 29,931 | 709 |
| Cole R M | 25,411 | 166 |
| Cole W E | 1,302 | 588 |
| Coleman W K | 15,535 | |
| Colenso M N | 24,269 | |
| Colgan D V | 24,096 | |
| Colgan J A | 47,594 | 749 |
| Collard J D | 18,597 | |
| Collard L J | 17,511 | |
| Collard R C | 26,065 | 1,121 |
| Colliar G S | 26,086 | 164 |
| Collicott A | 25,788 | |
| Collier C E | 26,865 | 253 |
| Collier H | 18,597 | |
| Collier T | 1,188 | |
| Colligan G | 5,545 | |
| Collington J A | 24,857 | 3,231 |
| Collins A H | 26,163 | 1,736 |
| Collins A P | 20,067 | |
| Collins G D | 22,201 | |
| Collins H | 26,973 | |
| Collins J W | 24,428 | |
| Collins R S | 22,420 | 1,120 |
| Collison M D | 34,305 | |
| Colmer D L | 12,451 | |
| Colussi J G | 21,296 | 214 |
| Colvin C | 18,597 | |
| Colwell H L | 24,861 | |
| Colyn P | 8,114 | |
| Combe R A | 13,228 | |
| Combs L A | 16,071 | 474 |
| Comeau J M | 35,370 | 348 |
| Comeau N D | 1,928 | |
| Comer J H | 41,203 | |
| Compagna A | 24,395 | |
| Compton A J | 33,481 | 129 |
| Compton E H | 26,025 | |
| Compton L D | 19,128 | 480 |
| Conlin R M | 18,002 | |
| Conlon P L | 22,306 | |
| Connah A | 27,378 | |
| Connelly J M | 7,601 | |
| Connolly R J | 23,457 | 142 |
| Connor P | 25,363 | 557 |
| Conseiller C F | 37,713 | |
| Constantineau L | 20,400 | |
| Conway R G | 21,413 | |
| Cook D A | 27,708 | 250 |
| Cook J C | 24,309 | |
| Cook J D | 19,215 | |
| Cook J J | 6,789 | |
| Cook L D | 23,662 | |
| Cook V | 16,843 | |
| Cooke W A | 13,877 | |
| Cooke W H | 37,064 | 1,121 |
| Cooley R A | 12,124 | 328 |
| Coomber R | 7,761 | 34 |
| Cooper G D | 34,536 | 228 |
| Cooper G J | 8,096 | |
| Cooper M W | 37,078 | |
| Cooper R D | 29,850 | |
| Cooper R F | 22,130 | |
| Cooper T H | 21,508 | |
| Copeland C E | 1,351 | |
| Copeman J | 18,160 | 330 |
| Copland C | 14,806 | |
| Copley J C | 36,136 | |
| Copp G D | 21,798 | 183 |
| Coppin C A | 12,022 | |
| Coppin C M | 26,682 | |
| Corak R | 10,813 | |
| Corak R M | 17,460 | |
| Corak W | 26,600 | |
| Corbett B J | 26,479 | 7 |
| Corbett B P C | 410 | |
| Corbett S A | 391 | |
| Corbin W R | 9,099 | |
| Corder R J | 25,014 | 3,199 |
| Cordsen S | 26,992 | |
| Corey R E | 37,210 | 189 |
| Corke D L | 38,232 | 438 |
| Corlett A J | 27,753 | |
| Cornish E A | 3,793 | |
| Cornish F W | 24,644 | |
| Cornock A A | 24,400 | |
| Corriveau P P | 27,794 | |
| Cosens G M | 26,064 | |
| Cosgrove D M | 958 | |
| Cosman E A | 28,335 | 541 |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Cossentine L M | 18,266 | |
| Coster L B | 9,309 | |
| Coster O C | 6,371 | |
| Cote J E P | 28,839 | 2,836 |
| Cote P L | 1,572 | |
| Cotter J E | 19,270 | 1,353 |
| Cotton W L | 403 | |
| Couch D P | 30,205 | |
| Coughlan L L | 24,963 | |
| Coughlan R J | 28,398 | 79 |
| Coughlin M W | 3,420 | |
| Coulson J C | 26,575 | 339 |
| Coulter D R | 27,003 | 78 |
| Coulter F A | 29,776 | |
| Coulter K M | 10,044 | |
| Coupe H F | 7,427 | |
| Coupland K G | 23,249 | |
| Coupland M | 34,648 | |
| Courtnall C | 18,491 | |
| Courvoisier L W | 23,593 | |
| Cousineau P J | 25,366 | 184 |
| Cousins L C | 19,488 | |
| Coutlee O F | 22,224 | |
| Coutts T L | 696 | |
| Coutts W J | 20,520 | |
| Coutu D P | 26,099 | 2,551 |
| Couture G K | 23,555 | 5,225 |
| Covey H A | 30,094 | |
| Cowan W | 9,127 | |
| Cowburn I R | 23,801 | 38 |
| Cowell D W | 21,789 | 428 |
| Cowen R C | 22,207 | |
| Cowie D Y | 18,155 | |
| Cowie G H | 25,260 | 82 |
| Cowie G R | 23,937 | 577 |
| Cowles N H | 26,217 | |
| Cowley L E | 24,929 | |
| Cowley R D | 41,901 | 6,721 |
| Cowley R W | 23,400 | |
| Cownden A R | 10,936 | |
| Cownden E M | 21,007 | |
| Cox C | 19,079 | |
| Cox C J | 25,423 | 2,753 |
| Cox D G | 19,130 | |
| Cox D K | 18,397 | |
| Cox J A | 37,041 | |
| Cox J A | 12,148 | |
| Cox R | 11,649 | |
| Cox R K | 40,524 | |
| Crabbe R R | 27,131 | |
| Craddock J N | 40,253 | 1,070 |
| Craig B J | 25,289 | 1,293 |
| Craig G R | 20,133 | |
| Craig I W | 48,007 | 6,544 |
| Cramer W | 25,879 | 192 |
| Cranton C W | 25,850 | |
| Crate D L | 27,481 | 541 |
| Craven R A | 19,138 | |
| Crawford A E | 26,933 | |
| Crawford B A | 17,989 | 708 |
| Crawford B B | 26,292 | |
| Crawford G C | 34,388 | |
| Crawford K E | 5,623 | 1,241 |
| Crawley M | 6,806 | |
| Cream R T C | 25,097 | 233 |
| Cream R W T | 15,637 | |
| Creasy D M | 28,829 | 8,259 |
| Creed N A | 34,361 | |
| Creed R L | 33,994 | |
| Crenn J O | 25,983 | |
| Crichton W H | 27,843 | |
| Crider J R | 34,810 | 771 |
| Crispin D J | 31,506 | |
| Criss P R | 35,223 | |
| Crist B | 32,040 | |
| Cristofanetti R T | 22,555 | |
| Crivea K B | 31,729 | 33 |
| Crocker G E | 33,211 | 5,198 |
| Crockett M D | 8,079 | |
| Cronk N | 2,395 | |
| Cropley C H | 17,521 | |
| Crosby D | 16,964 | |
| Crosby R D | 1,243 | |
| Cross D M | 22,400 | 14 |
| Cross H D | 19,134 | |
| Crossley R M | 25,508 | 362 |
| Croswell H H | 23,256 | |
| Crothers W | 20,009 | |
| Crowe D C | 1,533 | |
| Crowston E M | 9,063 | |
| Crozier R | 28,113 | |
| Cruickshank K C | 28,534 | 894 |
| Cryderman A D | 31,875 | 2,518 |
| Cryer J L | 16,137 | 39 |
| Csaki F | 16,876 | |
| Cubitt W J | 22,046 | 2,266 |
| Cucksey J K | 33,765 | |
| Cudmore D G | 35,257 | 397 |
| Culbert L O | 22,122 | |
| Cullen D D | 6,625 | 1,774 |
| Cullen K I | 35,113 | |
| Cullen M G W | 1,483 | |
| Cullen R L | 25,871 | |
| Cullinane H R | 18,308 | |
| Culling D | 30,696 | 738 |
| Culp C W | 26,664 | 392 |
| Culver J D | 17,122 | 298 |
| Cumming G | 22,147 | 162 |
| Cummings B G | 10,581 | |
| Cummings J | 35,035 | 1,867 |
| Cunliffe D S | 38,379 | 10,301 |
| Cunningham D M | 13,686 | |
| Cunningham D R | 25,812 | 117 |
| Cunningham H G | 42,938 | 26 |
| Cunningham R A | 20,845 | |
| Cunningham T | 25,075 | |
| Cupp M E | 3,106 | |
| Curiston C R | 10,349 | |
| Curiston J R | 27,499 | |
| Curiston K A | 26,495 | 286 |
| Curnow R L | 21,667 | |
| Curr W W | 19,435 | |
| Currie D | 22,731 | 34 |
| Currie D S | 26,006 | |
| Currie J R | 21,772 | |
| Currie M A | 4,569 | |
| Currie T | 4,712 | |
| Currie V A | 20,934 | 4,183 |
| Currie W M | 15,727 | |
| Currier M | 21,003 | 239 |
| Currier P J | 15,465 | |
| Curry C L | 4,724 | |
| Curry G | 24,192 | |
| Curtis B | 11,671 | |
| Curtis P | 7,796 | |
| Cushman F A | 9,422 | |
| Cussworth T | 12,210 | |
| Cutforth D W | 20,522 | |
| Cutler D J | 23,146 | 318 |
| Cutt S | 38,393 | 2,608 |
| Cutt S J | 4,861 | |
| Cwikula W A | 12,220 | |
| Cyr I E | 25,720 | |
| Cyr L M | 25,755 | |
| Cyr M I | 25,427 | 1,354 |
| Czaban S L | 19,994 | |
| Czech J P | 2,758 | |
| Czernicki J T | 9,402 | |
| D'Hondt C J | 24,567 | 75 |
| Da-Luz V M | 16,855 | |
| Dacey W D | 21,937 | |
| Dacre B L | 26,787 | |
| Daenckaert B R | 34,018 | |
| Dafoe L F | 25,854 | 231 |
| Dagasso J A | 23,625 | 246 |
| Dagert C P | 4,409 | |
| Dagg J M | 4,198 | |
| Dahl K R | 28,432 | |
| Dahl P H | 28,951 | 5,306 |
| Dahle M | 17,717 | |
| Dahlstrom C H | 10,798 | |
| Dainard G C | 33,194 | |
| Dainard S R | 22,701 | 150 |
| Dalby P | 9,203 | 229 |
| Dalpre R R | 32,022 | 6,511 |
| Daly T C | 9,882 | |
| Dalzell M G | 26,838 | |
| Damgaard G | 30,479 | 934 |
| Danby R J | 10,288 | |
| Dance G | 23,802 | |
| Danczak D K | 10,616 | |
| Danczak M H | 19,325 | 405 |
| Daniel G D | 17,679 | |
| Danielisz A M | 18,687 | |
| Daniels B R | 32,532 | 1,716 |
| Daniels O R | 26,517 | 82 |
| Daniels R M | 23,613 | |
| Daniels T R | 10,728 | |
| Danielson D A | 5,613 | |
| Danielson M W | 26,349 | |
| Dankwerth L D | 28,952 | |
| Daoust D G | 27,009 | 1,170 |
| Daponte D B | 23,194 | |
| Darbon G | 13,877 | |
| Darin M D | 13,543 | |
| Darling G A | 26,818 | 579 |
| Dasanjh A | 19,047 | 1,030 |
| Dash A | 23,466 | |
| Dash E K | 32,709 | |
| Dash R K | 41,537 | 13,936 |
| Dasnieres P V | 39,726 | |
| Datene W | 9,187 | |
| Daub K H | 27,676 | 153 |
| Daubner M L | 5,484 | |
| Dauk M | 21,487 | 839 |
| Daumont D | 1,279 | |
| Daunes A R | 24,486 | |
| Daunes W E | 29,355 | |
| Davey R W | 27,882 | 1,103 |
| David P A | 15,034 | |
| David W G | 33,511 | 362 |
| Davidoff F | 20,274 | 2,049 |
| Davidson A | 42,659 | 1,679 |
| Davidson E P | 20,464 | |
| Davidson G W | 430 | |
| Davidson J E | 9,780 | |
| Davidson R | 13,047 | |
| Davies B A | 22,646 | |
| Davies C J | 19,130 | |
| Davies C S | 25,010 | |
| Davies E G | 23,166 | |
| Davies G R | 15,674 | |
| Davies H G | 25,336 | |
| Davies J H | 762 | |
| Davies P E | 39,562 | |
| Davies S R | 33,564 | 866 |
| Davies T | 24,138 | |
| Davis A L | 30,016 | 255 |
| Davis D F | 26,065 | 1,491 |
| Davis D H C | 17,069 | 4,310 |
| Davis E C | 22,027 | |
| Davis E R | 21,646 | |
| Davis G J | 26,323 | 810 |
| Davis G T | 5,044 | |
| Davis J E | 20,525 | 583 |
| Davis K C | 32,800 | |
| Davis K D | 30,152 | 36 |
| Davis L | 19,236 | 89 |
| Davis L | 19,860 | |
| Davis L A | 15,071 | |
| Davis L B | 24,154 | |
| Davis L G | 46,843 | 3,458 |
| Davis P A | 20,724 | 378 |
| Davis R A | 2,700 | |
| Davis S N | 10,532 | |
| Dawson B | 14,313 | |
| Dawson C R | 24,546 | 636 |
| Dawson G G W | 28,578 | 790 |
| Dawson W D | 29,819 | |
| Dawson W G | 40,374 | |
| Day B D | 28,327 | 6,808 |
| Day D J | 26,065 | 1,208 |
| Day J D | 25,953 | 4,318 |
| Day M D | 20,024 | 232 |
| Day N A | 19,128 | |
| Daykin D W | 26,950 | 7 |
| Daykin N W | 25,528 | 695 |
| Dayus S | 24,375 | |
| De Jager R F | 25,567 | 35 |
| De Roover J R | 2,007 | |
| De Zwaan A A | 4,799 | 162 |
| De-Boer L J H | 48,453 | 3,415 |
| De-Corte B G | 25,660 | |
| De-Craene R R | 23,395 | |
| De-Graaf A C | 12,358 | |
| De-Minns L | 9,016 | |
| Deadmarsh W A | 24,144 | 919 |
| Deak W | 26,338 | |
| Deakin B J | 30,840 | |
| Deakoff G M | 23,543 | |
| Dean B | 22,911 | 73 |
| Dean P J | 27,737 | |
| Deane G J | 22,351 | |
| Debalinhard E B | 21,936 | |
| Debartolo A A D | 23,578 | |
| Debock D W | 25,395 | |
| Debodt D | 12,097 | |
| Deboer R | 2,348 | |
| Debolt L A | 28,875 | |
| Debruin W | 23,172 | |
| Deciccio C | 33,168 | 11,935 |
| Decker M T | 14,315 | |
| Decker S A | 24,055 | |
| Decker W T | 25,754 | 4,296 |
| Decook D F | 21,579 | |
| Decraene R | 23,465 | |
| Dedels B | 23,008 | |
| Dedosenco R M | 6,889 | |
| Degner J S | 34,504 | |
| Degoey J | 10,751 | |
| Degovics S | 27,663 | |
| Degraaf W | 21,407 | 1,572 |
| Degraff R G | 26,947 | 660 |
| Degroot A G | 6,015 | 276 |
| Deguglielmo D F | 4,818 | |
| Deikoff J J | 20,394 | 5,153 |
| Dekker L | 10,570 | |
| Dekker M H | 6,191 | |
| Deklerk W | 21,851 | 26 |
| Delainey D L | 29,186 | 236 |
| Delaney K K | 7,277 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Delcourt B A | 26,796 | |
| Delcourt H A | 25,184 | |
| Dell R K | 28,462 | 1,166 |
| Dell W E | 24,726 | |
| Delong R C | 21 | |
| Delyea H | 36,138 | 415 |
| Delyea L A | 22,822 | 1,847 |
| Demers L | 24,893 | 222 |
| Demers R W | 22,062 | 189 |
| Demeter J M | 23,983 | |
| Demmitt A R | 11,162 | |
| Dempsey J M | 3,325 | |
| Dempster B J | 25,031 | |
| Dempster F A | 9,385 | |
| Dempster R J | 30,581 | 376 |
| Den-Hoed B | 25,529 | |
| Denby E | 2,596 | |
| Denisoff N | 23,546 | |
| Dennill E C | | 42 |
| Dennis A W J | 11,587 | 2,215 |
| Dennis C | 4,574 | |
| Denomey J W | 26,246 | 1,921 |
| Denomey R | 22,205 | 1,258 |
| Dent T A | 25,514 | 257 |
| Dent W H | 24,472 | |
| Denton H L | 38,278 | |
| Der G N | 32,339 | |
| Derbyshire P J | 27,662 | 1,770 |
| Derkatch J L | 35,618 | 310 |
| Derksen H | 25,962 | |
| Derksen K D | 7,443 | |
| Derosa J A | 6,552 | |
| Derrick J A | 21,199 | |
| Des Meules D R D | 26,932 | |
| Desai D D | 1,502 | |
| Desautels T M | 28,069 | |
| Deschamps J W | 8,624 | |
| Descoteau D L | 1,548 | |
| Descoteau L M | 26,130 | |
| Desimone A G | 31,623 | 1,367 |
| Desjardin W J | 26,546 | |
| Desmarais L A | 9,218 | |
| Desrochers R L | 23,545 | |
| Dettwiler W D C | 24,925 | |
| Deuling T | 4,738 | |
| Deutch J L | 35,599 | |
| Devaney R D | 22,148 | |
| Deveau C L | 19,119 | |
| Deveau R D J | 21,876 | |
| Devine C M | 11,236 | |
| Devine S P | 2,390 | 148 |
| Devlin D M | 11,566 | |
| Devlin W F | 21,660 | 193 |
| Devuyst W J | 26,977 | 5,386 |
| Dew D C | 25,329 | |
| Dew N J | 22,191 | |
| Dew R J | 22,131 | 14 |
| Dewick G | 5,505 | |
| Dewolf D | 20,648 | |
| Dewolfe M S | 8,516 | |
| Deyaeger A R | 40,366 | 1,275 |
| Dhalian M | 18,657 | |
| Dhami D S | 25,800 | 341 |
| Dibblee J C | 23,031 | 629 |
| Dicaire G | 21,686 | |
| Dicamillo R | 7,501 | |
| Dick B J | 20,893 | 7,323 |
| Dick D J | 40,658 | 105 |
| Dick G C F | 19,071 | |
| Dickerson L L | 7,499 | |
| Dickey R A | 30,857 | |
| Dickie G W | 1,171 | |
| Dickie M J | 18,602 | |
| Dickie N G | 27,083 | 22 |
| Dickie W F | 36,462 | 665 |
| Dickson D R | 18,784 | |
| Dickson G E | 3,582 | |
| Didrich M G | 24,950 | 774 |
| Diebert D R | 25,145 | |
| Dieno E | 28,320 | 443 |
| Dieno W W | 25,782 | |
| Diesing D L | 24,055 | |
| Diewert A C | 21,498 | |
| Dignan L R | 31,246 | |
| Dillabough W A | 2,874 | |
| Dilling W E | 23,091 | |
| Dimock A C | 36,991 | 578 |
| Dinesen F J | 6,282 | |
| Dingwall R H | 25,799 | |
| Dinsdale H | 22,878 | |
| Dion R J | 8,658 | |
| Dionne D L | 22,858 | 19 |
| Dionne F J | 25,799 | 40 |
| Dircks B V | 3,670 | |
| Disher D J | 25,136 | |
| Distasio G | 20,214 | |
| Ditson R A | 4,556 | |
| Ditto R O | 23,432 | |
| Diwell C A | 16,053 | |
| Dixon A C | 19,256 | 1,414 |
| Dixon G L | 35,016 | |
| Dixon K S | 3,491 | |
| Dixon K W | 23,891 | |
| Dixon R H | 38,075 | 1,128 |
| Dixon R N | 28,938 | 405 |
| Doan B J | 29,565 | |
| Doane G A | 318 | |
| Dobbs D A | 14,468 | |
| Dobie D | 23,355 | 21 |
| Dobson D A | 26,667 | 4,032 |
| Docksteader W D | 4,034 | |
| Dodd D D | 14,056 | |
| Dodd R R | 37,734 | |
| Dodd R W | 42,081 | |
| Dodding R | 22,726 | |
| Doddridge P E | 26,817 | |
| Doddridge W J | 37,469 | 4,376 |
| Dodds B E | 32,339 | |
| Dodds E N | 33,858 | 1,546 |
| Dodds P K | 19,963 | |
| Dodds R E | 25,418 | 1,133 |
| Dodge C H | 32,564 | 2,468 |
| Dodgson H | 11,163 | 162 |
| Dodman O R | 26,033 | |
| Dodsworth D F | 42,191 | |
| Dodsworth M J | 23,186 | |
| Doebert R A | 22,102 | |
| Doege D F | 4,585 | |
| Doehle W E | 2,081 | |
| Doherty L | 22,356 | 166 |
| Doidge D J H | 25,363 | |
| Dolighan T L | 1,746 | |
| Doll K L | 31,071 | |
| Dollemore E D | 24,533 | |
| Dolliver E A | 1,035 | |
| Domay K E M | 18,442 | 131 |
| Domeij M R | 28,978 | |
| Domin A | 436 | |
| Donald J R | 24,154 | 191 |
| Donald M A | 24,055 | 181 |
| Donald W C | 453 | |
| Donaldson D J | 29,564 | |
| Donchi M R | 15,520 | |
| Donchi V R | 25,280 | 1,068 |
| Dondaneau N L | 24,805 | 252 |
| Donkersley R J | 28,464 | 360 |
| Donnelly A F | 22,895 | |
| Donovan C | 18,985 | 587 |
| Donovan L B | 26,255 | |
| Donovan M | 26,065 | 862 |
| Donselaar G B | 11,842 | |
| Doodson P J | 25,759 | 265 |
| Doody J J | 3,604 | |
| Dool W F | 13,651 | 683 |
| Doorman D J | 22,689 | |
| Dorcik F S | 21,641 | |
| Dorman G M | 12,896 | |
| Dornfield T A | 15,975 | |
| Dorr L M | 25,090 | |
| Dorsey D | 21,430 | |
| Doty L A | 6,564 | |
| Doucet R C | 7,586 | 7 |
| Doucette K L | 14,057 | |
| Doucette N L | 3,529 | 3 |
| Doucette W W | 32,195 | |
| Dougan B F | 24,058 | |
| Dougan J G | 31,639 | |
| Dougans D M | 18,258 | |
| Douglas E F | 30,977 | 249 |
| Douglas J | 28,352 | 7 |
| Douglas J V | 22,340 | |
| Douglas K P | 5,619 | |
| Douglas L N | 43,941 | |
| Douglas-Tourner K | 25,198 | 3,455 |
| Douillard R A | 26,559 | |
| Dove S A | 1,929 | |
| Dowler L V | 25,363 | 2,094 |
| Downer F S | 35,636 | |
| Downing G E | 28,419 | 211 |
| Downs D T | 110 | |
| Doyle C E | 23,132 | |
| Doyle D J | 22,153 | 137 |
| Doyle D P | 57,207 | 11,467 |
| Doyle G W | 15,414 | |
| Doyle I | 21,426 | 5,645 |
| Doyle K P | 5,737 | |
| Doyle K R L | 18,238 | |
| Doyle M J | 1,533 | |
| Doyle W D | 13,877 | 844 |
| Dozzi B A | 21,876 | |
| Drader D | 10,266 | |
| Dragan G J | 27,682 | 2,102 |
| Dragani T M | 9,024 | |
| Drake H A | 20,631 | 665 |
| Dramstad J | 26,171 | 940 |
| Draper B C | 33,111 | |
| Draper I G | 577 | |
| Dreher A M | 22,988 | 7 |
| Drennan P E | 2,803 | |
| Dresler J A | 24,105 | 2,410 |
| Drew D R | 20,865 | 599 |
| Drew S | 5,987 | |
| Drier M M | 22,301 | |
| Drinkwater R G | 16,143 | 1,489 |
| Drinkwater S J | 23,893 | 185 |
| Driscoll R B | 25,918 | 3,128 |
| Driver G J | 23,240 | |
| Droessaert M C P | 12,592 | |
| Drolet D M | 3,874 | |
| Dryden T E | 25,807 | 40 |
| Dube A E | 27,368 | 107 |
| Dube A M | 2,021 | |
| Dubeau G J | 23,803 | |
| Dubois D A | 17,973 | 493 |
| Dubois W A | 25,136 | |
| Dubrule D L | 2,018 | |
| Duddy M F | 26,015 | 75 |
| Dudoward R H | 1,243 | |
| Duerksen J W | 26,444 | 751 |
| Duffey P B | 29,113 | |
| Dufresne A F | 382 | |
| Duggan H L | 12,591 | 894 |
| Duguay M F | 25,738 | 38 |
| Duke N J | 18,491 | |
| Dulay R S | 24,946 | |
| Dummett F R | 29,310 | 836 |
| Dummett W J A | 24,476 | |
| Dumontet R W | 24,060 | |
| Dunbar B | 28,568 | 1,498 |
| Dunbar D A | 929 | |
| Dunbar G A | 8,882 | |
| Dunbar J F | 40,231 | |
| Dunbar J P | 26,083 | |
| Duncan C G | 32,443 | 1,346 |
| Duncan D R | 25,439 | |
| Duncan J | 17,465 | |
| Duncan K M | 16,104 | |
| Duncan R | 2,298 | |
| Duncan R W | 22,768 | |
| Duncan S E | 18,461 | |
| Dunn G C | 18,619 | |
| Dunn G K | 5,199 | |
| Dunn L | 1,790 | |
| Dunn P S | 46,860 | 10,910 |
| Dunn R S | 19,770 | |
| Dunn S P | 22,403 | |
| Dunsmore G B | 26,867 | 148 |
| Dunstan W | 22,262 | |
| Dupas R R | 31,912 | |
| Duplisse J V | 1,098 | |
| Dupuis C A | 25,799 | 5 |
| Durant J H | 14,805 | |
| Durk T R | 28,983 | |
| Durk W | 21,944 | |
| Dusdal H F | 15,852 | |
| Dusenbury R W | 11,892 | |
| Dussault R | 27,457 | 2,275 |
| Duteau B E | 40,074 | 1,403 |
| Dyble J A | 11,665 | 76 |
| Dyble W T | 2,465 | |
| Dyck B | 4,059 | |
| Dyck C G | 27,918 | 131 |
| Dyck D | 24,635 | |
| Dyck D M | 29,886 | 22 |
| Dyck D N | 24,986 | |
| Dyck N E | 1,190 | |
| Dyck P | 12,451 | |
| Dyck P | 21,976 | 271 |
| Dye K J | 22,262 | |
| Dyer B C | 11,604 | |
| Dyer C M | 19,871 | 14 |
| Dyer L O | 33,478 | |
| Dyer R | 30,922 | 1,166 |
| Dyer R W | 24,122 | |
| Dyke D E | 35,506 | 406 |
| Dyke N J | 18,797 | 263 |
| Dykhuizen R A | 25,241 | 1,569 |
| Dykhuizen R M | 25,363 | 261 |
| Dykstra F L | 23,195 | 280 |
| Dykun R | 20,520 | |
| Dyson R E | 38,090 | 2,465 |
| Earl F | 22,864 | |
| Earl G D | 3,811 | |
| Eastcott I M | 27,663 | 14 |
| Eastick E G | 39,339 | |
| Eastick J C | 19,130 | 87 |
| Eastman B W R | 46,417 | 1,121 |
| Eaton D C | 5,865 | |
| Eaton P | 23,057 | |
| Eccles C V | 18,187 | 503 |
| Eckert A | 22,281 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Eckert T | 798 | |
| Edelmann N | 25,445 | 881 |
| Edelmann T G | 1,836 | |
| Edes H E | 25,323 | |
| Edgar A R | 34,675 | 2,586 |
| Edgar J L | 19,390 | |
| Edgcombe S E | 35,504 | |
| Edgecombe C G | 24,169 | 15 |
| Ediger W H | 26,672 | |
| Edler R A | 209 | |
| Edmunds K D | 16,231 | |
| Edwards D A | 28,349 | |
| Edwards D J | 5,716 | |
| Edwards I J | 9,898 | 100 |
| Edwards J A | 22,048 | 77 |
| Edwards K W | 431 | |
| Edwards T D | 31,719 | |
| Efonoff M | 22,850 | |
| Eftodie P A | 29,193 | |
| Egan J K | 23,323 | |
| Eggen D E | 23,611 | |
| Eggen L | 18,730 | |
| Eggert D | 567 | |
| Eggie P E B | 27,552 | |
| Egolf C J | 29,597 | 4,316 |
| Eheler F A | 11,842 | |
| Ehlert R | 19,607 | |
| Ehmann R H | 20,769 | |
| Eichendorf R A | 3,160 | |
| Eickhoff J C | 18,483 | |
| Eide W G | 9,466 | |
| Einarson L E | 7,645 | 18 |
| Eisan M A | 22,222 | |
| Eisbrenner W W | 28,617 | 776 |
| Eisenhuth G R | 22,907 | |
| Ekman R | 23,813 | 7 |
| Ekstrom L H | 27,004 | |
| Elasoff N | 23,595 | |
| Elcoate J F | 28,087 | 282 |
| Eld M M | 32,359 | 13 |
| Elder L A | 9,114 | 7 |
| Eldridge B L | 24,683 | |
| Elgie B O | 26,295 | |
| Elgie R | 21,974 | 75 |
| Elias J | 22,453 | |
| Ellicott K J | 27,311 | 6,311 |
| Elliot D G | 26,083 | 1,074 |
| Elliott E R | 19,903 | |
| Elliott G | 29,206 | |
| Elliott R W | 25,109 | |
| Ellis J R | 4,604 | |
| Ellis K B | 19,130 | |
| Ellis L K | 18,597 | |
| Ellis R W | 33,505 | |
| Ellis R W | 40,723 | 6,962 |
| Elston M G | 65,222 | 4,337 |
| Ely M S | 26,685 | 661 |
| Embree J M | 24,217 | |
| Emerson H | 28,087 | 596 |
| Emes H L | 25,801 | 356 |
| Emes R W | 23,898 | |
| Emmerick W E | 14,920 | |
| Emmerton V | 4,683 | |
| Emsland R W | 34,191 | |
| Emsland T | 21,138 | |
| Emslie H G | 23,918 | 1,269 |
| Endersby A C | 9,221 | |
| Endersby D | 25,241 | |
| Enemark B A | 318 | |
| Eng H C | 25,365 | |
| Engel B E | 4,324 | |
| Engen C | 10,985 | |
| Enghnell K G | | 156 |
| English L L | 27,324 | 515 |
| Engiot E M | 26,220 | |
| Engstrom L F | 24,869 | 258 |
| Ennals L E | 18,898 | |
| Enns G | 17,327 | |
| Enns J | 22,318 | |
| Enns R A | 24,771 | 162 |
| Enns S | 21,332 | |
| Ens H | 25,336 | |
| Epoch J J | 20,093 | |
| Epp H D | 23,937 | 223 |
| Epp R C | 31,416 | 1,501 |
| Erfle E E | 18,686 | 336 |
| Erfle L J | 23,900 | 380 |
| Erickson B W | 24,131 | |
| Erickson D C | 27,936 | 743 |
| Erickson G A | 8,272 | |
| Erickson H P | 33,111 | 689 |
| Erickson P M | 35,591 | 7,163 |
| Erickson S E | 12,833 | |
| Erickson W | 1,596 | |
| Erickstad F | 42,004 | 825 |
| Erlendson R L | 23,236 | |
| Erne K K | 2,947 | |
| Ervin G | 16,799 | |
| Esakin K E | 1,959 | |
| Esau A | 10,008 | |
| Espey C L | 20,565 | |
| Esquiro G S | 31,761 | 69 |
| Estey F B | 22,935 | |
| Estey J R | 25,266 | 1,847 |
| Ettel G W | 42,527 | |
| Etty S Y | 20,321 | |
| Evanisky H T | 25,143 | |
| Evans A G | 24,278 | |
| Evans C | 2,099 | 216 |
| Evans C L | 11,455 | 5,419 |
| Evans C R | 23,056 | 59 |
| Evans D J | 23,049 | 515 |
| Evans G E | 25,270 | |
| Evans G K | 1,568 | |
| Evans G M | 29,439 | 132 |
| Evans G R | 5,743 | 1,033 |
| Evans H | 26,078 | 588 |
| Evans J R | 23,546 | 92 |
| Evans J T | 39,946 | 4,532 |
| Evans L C | 15,246 | |
| Evans P A M | 1,479 | |
| Evans R R | 24,276 | |
| Evans W L | 20,520 | |
| Everest D W | 7,776 | |
| Evers G | 23,133 | 34 |
| Ewart L D | 23,937 | 147 |
| Ewart W A | 23,890 | 24 |
| Ewasiuk J | 10,332 | |
| Ewen R | 22,763 | |
| Ewing R W | 24,820 | |
| Ewings G | 24,187 | |
| Ewings T A | 34,417 | 52 |
| Eyre W D | 26,602 | |
| Fabick V L | 18,904 | 10 |
| Facey D N | 456 | |
| Factora R V | 20,432 | |
| Fagan E V | 39,391 | 589 |
| Fague D | 18,805 | 823 |
| Fakaro J J | 22,650 | 88 |
| Falardeau E J | 28,283 | |
| Falbo R P | 29,374 | |
| Falconer R D | 4,904 | |
| Falk W | 23,591 | |
| Falvo G | 431 | |
| Fantuz E E | 22,542 | |
| Faragher C F | 30,355 | |
| Faris J N | 22,083 | |
| Farn M | 19,328 | 4,824 |
| Farnden G | 25,106 | |
| Farndon V A | 4,147 | |
| Farquhar R A | 25,004 | |
| Farquharson D B | 9,807 | |
| Farrell B R | 29,667 | 4,413 |
| Farrell C M | 22,706 | 977 |
| Farrell S A | 20,138 | 1,538 |
| Farynuk M S | 35,033 | |
| Fast H E | 22,910 | |
| Fast K A | 17,116 | 453 |
| Fast V | 28,691 | 325 |
| Fasten E O | 26,616 | |
| Faulkner F | 29,241 | 4,101 |
| Faulkner F | 25,669 | |
| Fawcett F D | 19,128 | 271 |
| Fawcett R D | 228 | |
| Fawkes J L | 22,223 | |
| Fay G P | 4,305 | |
| Fay P | 26,481 | 297 |
| Fazan L B | 33,081 | |
| Fead J K | 22,085 | 270 |
| Fearman H E | 29,932 | |
| Featherstone J O | 20,700 | |
| Fedorchuk C J | 25,873 | |
| Feedham V B | 24,028 | |
| Fehling R | 5,622 | |
| Fehr E | 26,446 | 132 |
| Fehr J | 22,662 | |
| Fehr K | 3,774 | |
| Fehr M F | 814 | |
| Fehr T S | 31,956 | |
| Feist A | 24,119 | |
| Fendick W | 24,797 | |
| Fenn J W | 25,799 | |
| Fenn R S | 34,626 | |
| Fenton D E | 22,386 | 43 |
| Fenton M L | 862 | |
| Fenty J E | 19,130 | |
| Fenwick R W | 26,791 | |
| Ferguson B H | 26,120 | 666 |
| Ferguson B N | 18,123 | |
| Ferguson D J | 23,956 | 14 |
| Ferguson D R | 22,719 | |
| Ferguson E A | 33,694 | 2,221 |
| Ferguson J R | 7,213 | |
| Ferguson M G | 1,166 | |
| Ferguson M J | 20,932 | |
| Ferguson M T | 30,196 | |
| Ferguson R J | 5,151 | |
| Ferguson W B | 22,653 | |
| Ferguson W G | 26,273 | 1,611 |
| Ferrabee H M | 38,885 | |
| Ferraro L J | 25,258 | |
| Ferrier J E | 24,423 | |
| Fieber D F | 45,126 | 2,034 |
| Fiedler D J | 26,577 | 223 |
| Fiegal H | 26,065 | 1,193 |
| Fiege H | 26,474 | |
| Field D E E | 9,243 | |
| Field F J | 23,757 | 81 |
| Fielder R B | 22,606 | 14 |
| Fiessel L C | 23,215 | |
| Fife C A | 24,548 | 271 |
| Fike A S | 39,230 | 2,488 |
| Filiatrault J C | 19,130 | |
| Filipchuk L E N | 24,576 | |
| Fillion L M | 15,435 | |
| Fimrite J | 18,795 | 98 |
| Finch L E | 21,318 | |
| Finden D | 32,615 | 15 |
| Finding D P | 9,332 | |
| Findlay C A | 1,162 | |
| Fines R K | 24,152 | 1,598 |
| Fink A L | 28,854 | |
| Finlayson R B | 23,071 | 1,770 |
| Finnerty M B A | 22,815 | |
| Finney J L A | 23,285 | 130 |
| Finnie A A | 42,680 | 1,326 |
| Finnigan P T | 23,742 | |
| Fischer D G | 1,670 | |
| Fischer G M | 7,751 | |
| Fish D H | 24,055 | 489 |
| Fisher C H | 22,620 | 17 |
| Fisher D | 22,775 | |
| Fisher I | 27,078 | 905 |
| Fisher I D | 22,414 | 912 |
| Fisher J R | 13,559 | |
| Fisher K M | 11,324 | |
| Fisher L L | 399 | |
| Fisher R A | 35,458 | 54 |
| Fisher R M | 3,025 | |
| Fisher S J | 31,875 | |
| Fisher W T | 23,166 | |
| Fisk B G | 30,782 | |
| Fisk W G | 33,404 | |
| Fitch A R | 64,077 | 422 |
| Fitzpatrick M G | 12,796 | |
| Fitzpatrick T J | 20,942 | |
| Fitzwater D L | 18,620 | |
| Fjellner B R | 23,334 | 130 |
| Flanders D T K | 23,927 | 14 |
| Flannigan W G | 18,437 | |
| Flavelle R W | 23,077 | 516 |
| Fleet D J | 23,197 | |
| Fleming D L | 10,456 | 229 |
| Fleming G G | 28,040 | |
| Fleming K J | 22,555 | |
| Fleming L R | 28,239 | 1,405 |
| Fleming M | 18,678 | 99 |
| Fleming P I | 25,371 | |
| Fletcher A D | 20,545 | |
| Fletcher D A | 22,735 | |
| Fletcher F S R | 26,444 | 233 |
| Fletcher J | 31,155 | |
| Fletcher S H | 12,870 | |
| Flintoft M J | 24,730 | |
| Flockhart V R | 27,171 | 280 |
| Floer H | 24,077 | |
| Flore G R | 5,218 | |
| Florell A D | 9,570 | |
| Floren L B | 39,280 | |
| Flores J A | 25,282 | |
| Floyd G M | 5,383 | |
| Floyd K C | 22,915 | 207 |
| Flynn B E R | 25,801 | |
| Flynn J F | 23,657 | |
| Flynn M G | 22,811 | 44 |
| Flynn M P | 29,228 | |
| Flynn R L | 2,496 | |
| Foard H G | 37,187 | 197 |
| Fodchuk N S | 20,638 | |
| Foggin R | 25,033 | |
| Foggo D W | 10,892 | |
| Foisy C R | 25,758 | |
| Foisy G A O | 24,097 | 844 |
| Foley R P | 35,633 | |
| Folkard L J | 27,551 | 466 |
| Fominoff C | 18,348 | |
| Fong B L | 24,055 | |
| Fontaine H V | 18,465 | |
| Fontaine W L | 35,194 | 1,260 |
| Forbes R H | 22,898 | |
| Ford J M | 23,852 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Ford R D | 29,151 | |
| Ford R R | 8,018 | |
| Ford S | 1,346 | |
| Fordyce J E | 23,320 | |
| Forgaard G R | 33,111 | 704 |
| Forgie G M | 21,752 | |
| Forman J C | 26,282 | |
| Forrest W R | 7,311 | |
| Forseth D | 24,033 | 1,167 |
| Forseth D H | 19,114 | |
| Forseth L D | 25,864 | 1,482 |
| Forshner H | 24,458 | |
| Forster C F | 110 | |
| Forster E | 21,556 | 3,435 |
| Forsyth B | 421 | |
| Forsyth D | 23,886 | |
| Forsyth D W | 22,321 | |
| Forsyth G B | 36,649 | |
| Forsyth T M | 38,781 | 7,824 |
| Foster D | 26,188 | 15 |
| Foster D M | 11,950 | 2,210 |
| Foster R S | 4,103 | |
| Foster R W | 27,739 | 662 |
| Foster W C | 24,438 | |
| Foster W H | 27,426 | 251 |
| Fournier E G | 20,573 | |
| Fowler D P | 23,943 | |
| Fowler E L | 25,660 | |
| Fowler R F | 24,019 | |
| Fowler R J | 23,030 | 86 |
| Fowler R R | 32,871 | |
| Fox A | 12,069 | |
| Fox A L | 8,919 | |
| Fox G | 24,109 | |
| Fox G E | 4,006 | |
| Fradin C E | 21,820 | |
| Frame R V | 24,878 | 226 |
| Frame T R | 2,595 | |
| Frampton H N | 34,357 | |
| Franceschini J L | 28,440 | |
| Francescutto M | 8,357 | |
| Francis D R J | 28,073 | 6,215 |
| Francis P M | 18,636 | 812 |
| Francis R H | 7,647 | |
| Francis R I | 2,298 | |
| Francis S L | 22,269 | |
| Frank C M | 25,363 | 640 |
| Frank G G | 25,363 | 554 |
| Franklin B E | 20,758 | 262 |
| Franklin C B | 28,982 | |
| Franklin J L | 21,598 | |
| Franklin K | 3,592 | |
| Frankovitch R E | 28,346 | |
| Fransson L S | 40,045 | 1,167 |
| Frasch V J | 25,288 | |
| Fraser A H | 21,870 | |
| Fraser B J | 10,492 | |
| Fraser C A | 21,894 | |
| Fraser D L | 23,029 | |
| Fraser D T | 45,025 | 3,076 |
| Fraser G L | 24,283 | |
| Fraser L A | 17,840 | |
| Fraser L M | 21,541 | |
| Fraser T S | 26,737 | 15 |
| Fraser W G | 27,500 | |
| Fraser W J | 23,162 | |
| Fraser W R | 27,286 | 574 |
| Fraser W S | 22,394 | |
| Frater W T | 24,219 | 613 |
| Frausel E A | 6,644 | |
| Frederick G G | | 79 |
| Fredericks P E | 19,127 | 247 |
| Frederickson T C | 21,798 | 180 |
| Frederiksen M A | 29,401 | |
| Fredrickson J R | 33,111 | 2,109 |
| Fredrickson R A | 28,725 | |
| Fredrickson R J | 2,692 | |
| Freebairn A L | 46,599 | 3,232 |
| Freed R L | 23,474 | |
| Freeman G B | 21,923 | |
| Freeman H J | 21,635 | |
| Freeman K G | 7,455 | |
| Freeman M | 4,257 | |
| Freer G L | 53,064 | 23,553 |
| Freer L A | 17,063 | |
| Freigang R G | 23,503 | |
| French A F | 25,687 | |
| French B G | 17,308 | |
| French D L | 44,288 | 508 |
| French G | 21,411 | |
| French J M | 8,030 | |
| French L C | 18,595 | |
| French R J | 27,655 | 550 |
| Freno L F | 12,506 | |
| Fretts J A | 6,773 | |
| Friberg M P | 28,931 | |
| Frie K J | 11,794 | |

| | Salary $ | Travel $ |
|---|---|---|
| Friebe C M | 24,905 | |
| Friesen D W | 2,662 | |
| Friesen G J | 25,845 | |
| Friesen H | 21,084 | |
| Friesen K R | 22,868 | |
| Friesen P J | 7,361 | |
| Friesen W | 31,564 | |
| Fritsch L E | 6,389 | |
| Fritz G | 1,096 | |
| Frizzi C L | 1,907 | |
| Frizzi L S | 23,527 | |
| Frocklage D | 3,696 | 447 |
| Froese N | 18,771 | 7 |
| Froment P P | 33,151 | 761 |
| Frost D | 31,936 | 3,747 |
| Froud L M | 6,570 | |
| Fru D S | 19,032 | 1,263 |
| Fru R A R | 46,860 | 427 |
| Fry K M | 18,597 | |
| Fuchs J C | 17,307 | |
| Fuhrer E | 21,155 | |
| Fujii E H | 4,405 | |
| Fujino N S | 24,144 | |
| Fulk J S | 22,574 | |
| Fuller B F | 22,720 | 481 |
| Fuller C L | 24,340 | |
| Fuller F | 25,769 | 2,477 |
| Fulton M J | 26,873 | 741 |
| Funk A A | 28,998 | 29 |
| Funk D L | 5,712 | |
| Funk G | 4,555 | |
| Funk H P | 25,579 | 1,379 |
| Furmston P J | 27,324 | |
| Futa N | 18,595 | 324 |
| Gaarden E B | 31,557 | 188 |
| Gabara T G | 23,131 | 122 |
| Gabel W G | 24,300 | |
| Gable J R H | 31,625 | 168 |
| Gabler R D | 36,084 | |
| Gabriel F J | 22,302 | |
| Gaddes D H | 28,297 | 164 |
| Gadsden C A | 25,363 | 7 |
| Gaetz L Q | 6,862 | |
| Gagel K W | 1,505 | |
| Gagne D L | 23,745 | |
| Gagne J | 26,040 | |
| Gagnon B A | 7,215 | |
| Gaines R B | 31,484 | |
| Gainor D C | 26,020 | |
| Gairdner S A | 8,224 | |
| Galbraith A V | 9,427 | 1,590 |
| Galbraith G F | 33,458 | 1,473 |
| Galbraith M D | 24,156 | |
| Gale G W | 16,598 | |
| Gale M A | 17,866 | |
| Gale T L | 32,457 | |
| Galibois R D | 10,659 | |
| Galiot C E R | 452 | |
| Gallacher L D | 6,858 | |
| Gallacher W S | 25,902 | 222 |
| Gallagher B H | 35,149 | |
| Gallagher B P | 5,584 | |
| Gallagher G | 18,719 | |
| Gallagher J | 30,104 | |
| Gallagher K | 18,582 | |
| Gallagher K L | 31,979 | |
| Gallagher N C | 30,581 | 650 |
| Gallagher S M | 23,353 | |
| Gallant D | 25,301 | 1,430 |
| Gallicano D V | 25,175 | |
| Gallie B A | 5,019 | |
| Gallinger A N | 22,586 | |
| Galloway I | 1,399 | 532 |
| Galloway R A | 43,094 | |
| Galloway R I | 4,784 | |
| Galpin G T | 25,363 | 768 |
| Gann G | 23,079 | |
| Ganten C D | 128 | |
| Garay L A | 28,253 | 249 |
| Garcia L | 11,212 | 240 |
| Garden S B | 25,067 | 615 |
| Gardner M D | 23,570 | |
| Gardner S | 1,702 | |
| Garlinge A G | 42,606 | 1,579 |
| Garlinski J N | 8,571 | |
| Garlock L A | 26,793 | 251 |
| Garneau D M | 734 | |
| Garneau G G | 23,256 | |
| Garneau L | 22,406 | |
| Garner D F | 30,791 | |
| Garner G A | 25 | |
| Garner R E | 26,724 | 2,209 |
| Garnham R W | 28,130 | |
| Garrett D | 3,079 | |
| Garrett R J | 26,065 | 118 |
| Garrett-Petts C J | 24,173 | |
| Garside L E | 12,852 | 213 |

| | Salary $ | Travel $ |
|---|---|---|
| Gatchell M J | 17,372 | |
| Gatehouse S | 16,836 | |
| Gateley D C | 16,846 | |
| Gatto D E | 24,991 | 5,557 |
| Gatzke C E | 20,009 | |
| Gauley R A | 24,670 | 1,047 |
| Gear L L | 2,914 | |
| Geary W H | 15,331 | 605 |
| Gebauer D R | 19,130 | |
| Geddes G S | 28,769 | 6,524 |
| Gee D E | 28,356 | 692 |
| Gee E G | 183 | |
| Gee Y | 25,199 | |
| Geernaert D R | 33,685 | 654 |
| Gehue M W | 4,162 | |
| Genschorek H H | 2,386 | |
| Gentleman H A | 22,151 | |
| Gentles D D | 40,493 | |
| Genton P | 675 | |
| George K W | 22,470 | 201 |
| George M G | 18,782 | 74 |
| George R W | 25,865 | 621 |
| George W C | 21,879 | 515 |
| George W D | 24,038 | |
| Gerhardt J | 12,734 | |
| Gerhardt J B | 21,628 | |
| Gerlib R A | 23,682 | |
| Gerow A G | 60,039 | |
| Gerow D J M | 30,492 | |
| Gerraghty D E | 12,601 | |
| Gerrard J D | 25,816 | 234 |
| Gerrard K G | 29,433 | |
| Gerz R | 22,110 | |
| Geshel J F | 20,549 | |
| Gesman E S | 19,055 | |
| Gevers W | 10,216 | |
| Geyer W A | 27,339 | 22 |
| Ghani A | 22,197 | 121 |
| Ghislain H | 10,143 | 373 |
| Gibault J M | 27,301 | |
| Gibb D | 23,410 | |
| Gibb D W | 21,635 | 1,297 |
| Gibb R P | 26,327 | |
| Gibbon F A | 25,632 | |
| Gibbon G G | 38,373 | |
| Gibbs D D | 7,373 | 223 |
| Gibson A G | 34,192 | |
| Gibson B K | 5,106 | |
| Gibson C F | 42,506 | |
| Gibson E S | 14,038 | |
| Gibson G F | 8,459 | |
| Gibson H G | | 405 |
| Gibson H G | 31,961 | 11,555 |
| Gibson R J | 12,790 | |
| Gibson S J | 15,852 | 45 |
| Gidora D K | 4,869 | |
| Giebler E W | 24,025 | 1,007 |
| Giersch G | 1,894 | |
| Gies W R | 27,742 | |
| Giesbrecht B | 23,403 | |
| Giesbrecht G | 20,767 | 86 |
| Giesbrecht J G | 22,986 | |
| Giesbrecht P G | 34,042 | |
| Giesbrecht S M | 17,713 | 251 |
| Gilbert A F | 25,922 | |
| Gilbert D L | 23,446 | 82 |
| Gilbert H R | 16,821 | 317 |
| Gilbert L R | 31,256 | 38 |
| Gilderdale R W | 2,072 | 421 |
| Gildersleeve D C | 23,973 | 2,287 |
| Gill A R | 24,156 | 200 |
| Gill G | 23,880 | |
| Gill K | 25,128 | |
| Gill K J | 3,355 | |
| Gillan L | 17,058 | |
| Gillan P Q | 28,102 | |
| Gillard A | 3,533 | 633 |
| Gillespie D | 17,682 | |
| Gilliard G E E | 33,647 | |
| Gillies C | 10,942 | |
| Gilligan H E | 927 | |
| Gillingham C A | 6,240 | |
| Gillingham J M | 10,392 | |
| Gillis J F | 24,055 | 248 |
| Gilmore A L | 33,156 | |
| Gilmour C M | 1,444 | |
| Gilmour L R | 1,034 | |
| Ginn T T | 23,604 | |
| Gintaut J S | 4,000 | |
| Ginther H F | 991 | |
| Ginther S P | 20,280 | |
| Giordano J | 5,588 | |
| Girard M E | 23,674 | |
| Girard S L | 7,942 | 1,460 |
| Gittins R W | 52,595 | 6,953 |
| Gladish L F | 24,224 | 344 |
| Gladysz S D | 48,740 | 2,883 |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Glaser M | 27,941 | 385 |
| Glashutter E J | 25,576 | |
| Glass J | 23,230 | |
| Glassford W D | 36,935 | 785 |
| Gledhill M | 13,829 | |
| Gledhill M E | 1,738 | |
| Glen P H | 10,013 | |
| Glen T C | 1,277 | |
| Glen W J | 24,539 | 60 |
| Glendale B | 6,238 | |
| Glenn O M | 16,551 | |
| Glover J G | 24,186 | |
| Glover R M | 22,289 | 95 |
| Gloyn W E | 25,940 | |
| Gneo S | 23,557 | 53 |
| Go-Ring F C | 22,198 | 7 |
| Gobolos G R | 18,332 | |
| Goddard G C | 19,850 | 319 |
| Goddyn A T | 25,567 | |
| Goddyn G A | 20,549 | |
| Godfrey D R | 30,024 | 1,176 |
| Godin M L | 20,979 | 1,043 |
| Godo M M | 2,624 | 1,112 |
| Goforth K J | 9,336 | 5,169 |
| Gohl E E | 24,272 | |
| Gohl S L | 15,410 | |
| Goldecker E J | 23,090 | |
| Gollnick J E | 21,660 | |
| Gomerich G | 23,499 | |
| Gomez J F | 25,517 | 4,561 |
| Gontar G P | 19,606 | 248 |
| Gonzalez J | 26,864 | 170 |
| Gooch P W | 11,210 | |
| Good H L | 45,115 | 1,208 |
| Good K G | 26,122 | 356 |
| Good K J | 35,591 | 6,226 |
| Goodair J A | 26,313 | 173 |
| Goodell R O | 26,830 | |
| Goodings N R A | 5,176 | |
| Goodman D E | 19,128 | |
| Goodwin D R | 12,872 | |
| Goodwin L M | 25,233 | 295 |
| Goodwin V H | 21,876 | |
| Goorew M | 24,063 | |
| Goossen S L | 6,190 | |
| Gordichuk T | 2,951 | |
| Gordon A D | 23,693 | |
| Gordon D A | 21,973 | |
| Gordon D M | 1,123 | |
| Gordon D S | 1,469 | |
| Gordon J D | 27,160 | |
| Gordon J G | 7,166 | 538 |
| Gordon K L | 25,547 | 3,835 |
| Gordon K R | 34,573 | |
| Gordon P M | 808 | |
| Gordon R D | 6,472 | |
| Gordon R M | 21,110 | |
| Gordon R T | 35,546 | 2,869 |
| Gordon R W | 13,644 | |
| Gorek E L | 9,237 | |
| Gorelitza W | 318 | |
| Goritsas W B | 22,769 | 7 |
| Gormley S | 11,913 | |
| Gottinger N W | 11,609 | 7 |
| Goubault M H | 18,774 | |
| Goudreau C | 30,321 | 4,988 |
| Gould L D | 15,467 | |
| Gould L K | 9,125 | |
| Gould R D | 36,086 | |
| Gouldie G C | 7,701 | 985 |
| Gourley R T | 30,986 | |
| Gowman E S | 34,306 | 3,189 |
| Gozdan F F | 49,456 | 256 |
| Graber K M | 2,988 | |
| Grabinsky R | 25,248 | |
| Grace J T | 7,540 | |
| Graf K R | 21,356 | |
| Graff R C | 21,182 | |
| Graham D A | 25,538 | 10,252 |
| Graham E G | 5,448 | |
| Graham G E | 21,701 | |
| Graham G R | 896 | |
| Graham G W | 22,413 | |
| Graham J I | 25,474 | 519 |
| Graham J W | 10,475 | |
| Graham K R | 21,658 | 4,904 |
| Graham P | 21,140 | 334 |
| Graham R E | 7,932 | |
| Graham S | 28,724 | 1,670 |
| Graham V D | 22,396 | 30 |
| Grainger C W | 30,964 | 77 |
| Graner D U | 24,147 | |
| Grant C B | 32,098 | 388 |
| Grant C S | 2,519 | |
| Grant D | 3,468 | 1,445 |
| Grant D A | 16,339 | |
| Grant D W | 36,685 | 9,267 |
| Grant R G | 35,791 | 3,395 |
| Grant W H | 22,589 | 1,108 |
| Grasdal D | 20,906 | |
| Grassie K F | 4,843 | |
| Graugaard K E | 25,429 | |
| Graves G W | 27,632 | |
| Gray C L | 12,869 | |
| Gray J M | 20,911 | |
| Gray M J | 22,343 | 7 |
| Gray P A M | 24,482 | 896 |
| Gray R F | 39,539 | 994 |
| Gray S | 9,146 | |
| Gray-Wiksten B C | 3,789 | |
| Grayson C M | 22,453 | 1,817 |
| Grayson V | 27,454 | 167 |
| Grayson W | 14,114 | 387 |
| Greco L | 13,039 | |
| Gredzuk A T | 25,695 | 323 |
| Green B F | 30,581 | 805 |
| Green B J | 24,055 | 7 |
| Green E A | 28,354 | |
| Green F G | 7,396 | |
| Green J A | 26,410 | 157 |
| Green J L | 1,730 | |
| Green M | 4,840 | 906 |
| Green M E | 17,999 | 931 |
| Green R | 21,617 | |
| Green R J | 22,717 | |
| Green S A | 33,355 | |
| Green S B | 16,086 | |
| Green S D | 23,186 | |
| Green T D | 28,075 | 2,266 |
| Green W H | 23,969 | 1,556 |
| Green W H | 29,397 | |
| Greenall L W | 41,398 | 954 |
| Greene J G | 22,928 | 113 |
| Greengrass C F | 28,143 | |
| Greenhalgh K B | 39,183 | |
| Greenlees G | 5,265 | |
| Greensides J V | 26,894 | |
| Greensword G J | 23,141 | 218 |
| Greenway K T | 31,601 | 239 |
| Greenwood J | 595 | |
| Greenwood P | 25,785 | |
| Greenwood R | 17,188 | |
| Greer D | 31,526 | 677 |
| Greer K | 2,202 | |
| Greer V M | 16,654 | |
| Gregg N J | 25,226 | 159 |
| Gregory A J | 4,109 | 1,600 |
| Gregory B W | 22,963 | |
| Gregory D J | 5,336 | |
| Gregory M D | 38 | |
| Gregson K D | 16,483 | |
| Greig J D | 2,332 | |
| Greig R A | 35,159 | |
| Grelson F A | 41,642 | |
| Grelson R D | 34,115 | |
| Gretchen P C | 25,363 | |
| Greus S H | 10,249 | |
| Grewal H S | 25,503 | 5,326 |
| Grewsmuehl C | 28,469 | |
| Grey D | 44,001 | 6,426 |
| Grieder N J | 23,332 | |
| Grieve B R | 22,173 | |
| Grieve C T | 25,818 | |
| Grieve J L | 26,657 | 268 |
| Grieve W G | 30,664 | 387 |
| Griffin A | 19,965 | 8,323 |
| Griffin B | 17,991 | |
| Griffith A N | 37,294 | 367 |
| Griffith D J | 22,959 | |
| Griffith J W | 27,442 | 3,807 |
| Griffith L D | 26,275 | |
| Griffiths B J | 15,290 | 20 |
| Griffiths B P | 25,554 | 1,148 |
| Griffiths D G | 23,497 | |
| Griffiths R G | 33,596 | |
| Griffiths R P | 31,234 | |
| Grill V J | 5,311 | |
| Groen S | 27,470 | 256 |
| Grof I | 45,126 | 3,868 |
| Groh D P | 22,372 | |
| Grohs E J | 25,074 | |
| Groleau B | 13,252 | |
| Groleau E | 25,266 | |
| Gronnestad K A | 7,454 | 1,110 |
| Gronvold E N | 36,924 | |
| Grose R J | 24,719 | |
| Groseclose A D | 25,983 | |
| Groseclose H M | 8,817 | |
| Gross E | 21,876 | |
| Gross H A | 36,246 | |
| Grossling F | 26,957 | 533 |
| Groth P | 11,479 | |
| Grotke G H | 18,112 | 1,023 |
| Grotkowski C | 25,095 | |
| Grott M | 28,175 | 292 |
| Grouette E O | 9,051 | |
| Groves D W | 24,247 | |
| Groves R G | 38,482 | |
| Grubb D M | 14,719 | |
| Gruenwald M | 23,788 | |
| Grundy K W | 25,732 | 1,459 |
| Grunow D G | 4,615 | |
| Guay N | 523 | |
| Guenard A | 13,163 | 258 |
| Guenther M | 8,935 | |
| Guidi L | 36,858 | 213 |
| Guilbride J C | 14,491 | |
| Guilhamoulie R F | 28,293 | 780 |
| Gull E E | 19,745 | |
| Gullen A R | 25,467 | |
| Gunderson R E | 26,493 | |
| Gunn C E | 20,231 | 42 |
| Gunn D A | 15,770 | |
| Gunn D J | 25,803 | |
| Gunn J D | 25,659 | |
| Gunnarsen J L | 26,184 | |
| Gunter W T B | 24,570 | |
| Gurney V | 3,439 | |
| Gurr J M | 33,231 | |
| Gurr M J | 11,416 | |
| Gurski B | 31,355 | |
| Gussman F W | 27,184 | 320 |
| Gustafson R T | 33,121 | |
| Guthrie A A | 24,144 | 61 |
| Guthrie W J | 23,021 | 48 |
| Gutteridge H H | 39,170 | |
| Guy R A | 23,058 | 250 |
| Gwilliams R E | 22,007 | |
| Haack E R | 36,043 | 7,715 |
| Haaf J J | 23,327 | |
| Hack M | 33,656 | 125 |
| Hacking B | 22,398 | |
| Hacking R A | 32,786 | |
| Hackl E S | 16,418 | |
| Hackl S | 29,788 | 18,865 |
| Hackman M S | 25,363 | |
| Hadada S E | 24,879 | 421 |
| Haddock B O | 29,225 | |
| Haddock T A | 22,064 | |
| Haddow W M | 30,100 | 579 |
| Hadley R M | 20,932 | 638 |
| Hadvick A W | 27,295 | 519 |
| Hagell L T | 3,015 | |
| Hagenbuck R W | 22,441 | |
| Haggard F E | 6,481 | |
| Haggard T F | 22,998 | |
| Haggarty D J | 13,726 | |
| Hagkull R E | 27,967 | 327 |
| Hague G R | 24,473 | 461 |
| Hahling J | 1,533 | |
| Hahn D E T | 1,475 | |
| Haight D M | 40,971 | |
| Haight R M | 26,003 | |
| Haines D R | 570 | |
| Haits J | 23,094 | |
| Halaliku P F | 23,265 | |
| Halcrow F R | 24,030 | |
| Hale A D | 24,089 | 1,226 |
| Hale R J | 25,363 | |
| Hales J | 23,528 | 257 |
| Halford R | 22,506 | |
| Hall C L | 15,249 | |
| Hall D | 4,880 | |
| Hall D B | 10,141 | |
| Hall D W | 36,712 | 2,328 |
| Hall J H | 9,711 | 180 |
| Hall J R | 23,139 | 19 |
| Hall M L | 18,677 | |
| Hall P | 18,029 | 1,286 |
| Hall R A | 29,430 | 857 |
| Hall R S | 25,034 | |
| Hall W | 22,046 | 667 |
| Hall W H | 23,937 | 630 |
| Halladay H H | 30,473 | |
| Hallam D | 16,177 | |
| Hallam J T | 25,637 | 234 |
| Halliday G E | 24,564 | 1,012 |
| Halls G W | 22,246 | |
| Hallstrom B E | 9,806 | |
| Hallstrom L E | 22,472 | |
| Haltner L E | 20,941 | |
| Haltner P G | 27,058 | |
| Halvorson M J | 9,663 | |
| Hamel S C | 1,699 | |
| Hamer W E | 24,406 | 4,535 |
| Hamilton A | 24,627 | |
| Hamilton A A | 26,431 | 120 |
| Hamilton A J | 28,745 | 4,264 |
| Hamilton H A | 22,890 | 1,164 |
| Hamilton H J | 1,374 | |
| Hamilton I | 14,551 | 326 |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Hamilton J A | 2,074 | |
| Hamilton N | 3,208 | |
| Hamilton P A | 17,051 | |
| Hamilton R | 19,219 | |
| Hamilton R A | 21,938 | |
| Hamilton R J | 23,385 | |
| Hamilton T | 40,803 | 8,689 |
| Hamilton W G | 21,537 | |
| Hamm A D | 22,574 | 3,173 |
| Hammarberg E H | 24,261 | |
| Hammell D N | 14,259 | |
| Hammerback B A | 24,055 | |
| Hammett L R | 29,470 | |
| Hammond K V | 13,454 | 15 |
| Hampson D A | 3,420 | |
| Hamstra H | 2,813 | |
| Hand G B | 31,081 | |
| Hand J D | 12,862 | |
| Handley D P | 26,809 | 335 |
| Haney D J | 23,899 | 308 |
| Hankins H | 22,691 | |
| Hanley W | 9,628 | |
| Hanna-Lloyd G | 25,384 | |
| Hanna G W | 42,500 | |
| Hanna S A | 33,110 | |
| Hanna S P | 204 | |
| Hannah B C | 32,691 | |
| Hannay C W | 22,276 | |
| Hansen A M | 31,507 | 6,458 |
| Hansen B C | 9,747 | |
| Hansen E | 14,062 | |
| Hansen G C | 26,910 | 1,040 |
| Hansen L M | 20,943 | |
| Hansen M | 22,483 | |
| Hansen R G | 30,214 | 278 |
| Hansen T L | 17,666 | |
| Hanshaw J D | 13,157 | |
| Hanson A I | 31,400 | |
| Hanson B S | 24,151 | |
| Hanson K H | 22,818 | 4,198 |
| Hanson M J | 18,968 | |
| Hanson R A | 22,835 | |
| Hanson R E | 43,409 | 1,145 |
| Hantula T J | 3,105 | |
| Hapke D E | 3,259 | |
| Haque Z | 34,111 | 121 |
| Harbar W | 14,558 | 840 |
| Harbicht T N | 7,714 | |
| Harder D | 28,206 | 543 |
| Harder J M | 17,354 | |
| Harder M E | 5,197 | |
| Harding A C | 29,085 | 3,198 |
| Harding A O | 18,622 | |
| Harding L V | 34,564 | 2,007 |
| Hardy D T | 10,606 | |
| Hare W A | 25,119 | |
| Harford J G | 7,957 | |
| Harford J P | 24,123 | |
| Harford S H | 4,431 | |
| Hargitt L | 19,856 | 252 |
| Hargrove C D | 11,373 | |
| Harkness C G | 21,820 | |
| Harkness N J | 25,922 | |
| Harkness T P | 745 | |
| Harms G P | 27,783 | |
| Harms J | 22,112 | |
| Harms W N J | 36,892 | 711 |
| Harms W V | 34,485 | |
| Harness W | 12,714 | |
| Harold K A | 82 | |
| Harold R E | 33,111 | 677 |
| Harper D A | 7,057 | |
| Harper G J | 19,576 | 6,817 |
| Harper P | 6,438 | |
| Harper R C | 22,846 | |
| Harpur K G | 1,400 | |
| Harrington D A | 25,801 | 38 |
| Harrington L G | 20,475 | |
| Harrington L K | 1,378 | |
| Harrington M J | 10,013 | 50 |
| Harrington S A | 1,141 | |
| Harris C S | 16,438 | |
| Harris D P D | 38,002 | |
| Harris E | 25,256 | |
| Harris E R | 19,399 | |
| Harris G M | 523 | |
| Harris K | 22,769 | |
| Harris M W | 12,337 | 426 |
| Harris P F | 33,826 | |
| Harris R A | 19,090 | |
| Harris R E | 23,205 | |
| Harris T | 22,986 | 47 |
| Harris T C | 25,481 | |
| Harrison B L | 20,024 | |
| Harrison C L | 1,651 | |
| Harrison D M | 9,152 | |
| Harrison E J | 45,941 | 1,343 |
| Harrison G | 18,840 | |
| Harrison I W | 672 | |
| Harrison J E | 20,847 | |
| Harrison J H Jr | 24,002 | |
| Harrison J M | 1,549 | |
| Harrison K R | 20,794 | 1,302 |
| Harrison L J | 22,575 | 7 |
| Harrison P G | 25,763 | |
| Harrison R E | 40,046 | 4,149 |
| Harrison S G | 22,246 | 517 |
| Harrop C J | 25,978 | 373 |
| Harshenin G | 23,459 | |
| Hart B L | 27,099 | 203 |
| Hart F H | 29,905 | 132 |
| Hart R G | 2,226 | |
| Hart S | 22,957 | 6,289 |
| Hartel P R | 25,395 | 59 |
| Hartley H E | 21,520 | 434 |
| Hartley L | 3,116 | |
| Hartman A B | 20,160 | 85 |
| Hartman E J | 25,797 | 107 |
| Hartshorne H J | 26,682 | |
| Hartung P | 22,766 | |
| Hartwig H M | 7,100 | |
| Harvey D A | 24,263 | 904 |
| Harvey G P | 43,403 | 1,027 |
| Harvey J A | 25,184 | |
| Harvey M B | 19,128 | |
| Harvey T | 13,253 | 529 |
| Harvey T P | 1,502 | |
| Haslett R L | 14,668 | |
| Hassard M W | 1,979 | |
| Hassard P A | 27,071 | |
| Hastings T C | 27,658 | 4,826 |
| Hatch S R | 19,271 | |
| Hatte J W | 15,747 | |
| Hatzl E F | 2,982 | |
| Haubert V | 36,550 | |
| Haubrick J | 20,934 | 287 |
| Hauca R | 35,157 | |
| Haugen L A | 24,411 | 702 |
| Haugen S V | 3,421 | |
| Haughton D R | 47,035 | 6,523 |
| Haugseng K P | 2,136 | |
| Haverty J M | 18,597 | |
| Havlasek M F | 48,445 | 21 |
| Haw P E | 1,857 | |
| Hawe D J | 23,372 | 5,364 |
| Hawes S C | 17,554 | |
| Hawkes R L | 26,698 | |
| Hawkins K V | 34,294 | 469 |
| Hawkins R G | 22,548 | |
| Hawkshaw D M | 24,221 | |
| Hawksworth D B | 20,075 | 1,646 |
| Hawley F A | 22,995 | |
| Hawley I L | 12,721 | |
| Hawley L D | 24,392 | |
| Haworth G R | 26,697 | 3,390 |
| Haworth R G | 25,363 | 395 |
| Hay D L | 25,725 | 381 |
| Hayashi N | 27,141 | |
| Hayden F B | 24,365 | 894 |
| Hayden W A | 14,773 | |
| Hayes J G | 1,764 | |
| Hayes J P | 23,493 | 576 |
| Haynes I H | 26,129 | |
| Hayward G F | 8,804 | |
| Hayward J | 14,420 | 1,636 |
| Hayward L J | 23,316 | |
| Hayward L R | 23,213 | |
| Hayward W P | 98 | |
| Haywood D A | 32,265 | |
| Hazard C K | 29,473 | 382 |
| Hazel R J | 29,037 | 2,326 |
| Heagy R B | 5,957 | |
| Healey R C | 22,710 | |
| Healy D E | 27,291 | 6,073 |
| Hearn R E | 14,112 | |
| Hearst C | 10,394 | |
| Hearst R M | 43,449 | 300 |
| Hearst R R | 3,508 | |
| Heaslip R | 21,757 | |
| Heather W H | 19,067 | |
| Heatherington R P | 26,864 | 126 |
| Heaton J | 24,273 | |
| Hebden W G | 25,799 | |
| Hebert A W | 24,543 | |
| Hebert O J | 23,801 | 23 |
| Hebrant P E | 36,358 | |
| Hecher P J | 2,539 | |
| Hecker J B D | 33,111 | 8,577 |
| Hedley K L | 5,121 | |
| Hedlund K E | 4,017 | 35 |
| Heer R | 23,938 | |
| Hegan J D | 15,488 | |
| Hegel B W | 8,975 | |
| Heggie S B | 24,284 | |
| Heide D Y | 18,343 | 916 |
| Heiduk C | 16,776 | 127 |
| Heigh G M | 21,838 | |
| Heim J A | 31,875 | 5,429 |
| Hein G R | 22,083 | |
| Hein R N | 5,780 | |
| Heinrich R R | 1,237 | 98 |
| Heinricks A D | 10,926 | |
| Heizmann J | 1,517 | |
| Helin B J | 1,503 | |
| Hellekson R S | 27,165 | |
| Helme R | 14,012 | |
| Helton L M | 30,955 | 538 |
| Hembrow A | 41,852 | 795 |
| Hemmingsen E V M | 25,363 | 1,031 |
| Hemsworth R W E | 19,400 | |
| Henderson A R | 26,678 | |
| Henderson B D | 26,004 | 2,030 |
| Henderson C C | 33,582 | 577 |
| Henderson D R | 29,749 | |
| Henderson G P | 37,742 | |
| Henderson K J | 5,916 | |
| Henderson M | 1,605 | |
| Henderson N | 23,289 | 310 |
| Henderson P S | 46,525 | 242 |
| Henderson S J | 9,776 | |
| Hendren W V | 40,847 | 1,521 |
| Hendricks S B | 2,590 | 35 |
| Hendy D B | 28,428 | 304 |
| Hengel G R | 2,391 | |
| Henke E H | 33,233 | 1,250 |
| Henke R L | 1,280 | |
| Hennig M E | 25,799 | |
| Hennings E | 33,525 | |
| Henriques C L | 16,049 | |
| Henry B | 20,335 | 833 |
| Henry E R | 4,733 | 357 |
| Henry F M | 3,279 | |
| Henry L F | 33,843 | |
| Henry T M | 2,685 | |
| Henry T R | 34,538 | 3,916 |
| Henry W K | 29,417 | 5,076 |
| Henry W R | 25,159 | |
| Henschell H | 21,853 | |
| Henson R J | 26,748 | |
| Henstock J A | 22,740 | |
| Henwood R G | 25,068 | 703 |
| Henzie D W | 21,592 | |
| Hepp A N | 46,979 | 8,186 |
| Hepp S A | 19,536 | 131 |
| Hepplewhite M J | 11,557 | |
| Heppner E J | 22,131 | |
| Heppner R G | 21,456 | |
| Herba H | 545 | |
| Herbert B W | 32,288 | 527 |
| Herbert K A | 6,845 | |
| Herman L C | 6,663 | |
| Hermanrude R D | 24,128 | 568 |
| Hermanson K | 1,596 | |
| Hermanson R C | 13,874 | |
| Herold J R | 30,704 | 745 |
| Herrick A | 18,136 | |
| Herrick S A | 17,057 | 436 |
| Herring G E | 17,604 | |
| Hertzog G A | 26,283 | |
| Heslop S | 21,353 | |
| Hess H | 25,266 | |
| Hesse D A | 13,190 | |
| Hester J | 26,994 | 892 |
| Hester N D | 36,498 | 1,088 |
| Hetzler R E | 26,148 | 1,205 |
| Heughan R F | 26,864 | |
| Heuscher J A | 28,038 | 651 |
| Heuston J W | 37,273 | 513 |
| Hewer R E | 765 | |
| Hewitt J R | 32,227 | |
| Hewitt K W | 24,257 | |
| Hewko R A | 42,550 | |
| Hewlett R A | 28,105 | 1,486 |
| Heywood H D | 36,551 | |
| Hickman R D | 29,232 | |
| Hickman W C | 24,495 | |
| Hicks D E | 809 | |
| Hicks E E | 33,111 | 2,584 |
| Hicks L G | 21,519 | 693 |
| Hicks R A | 22,827 | 538 |
| Hicks R T | 6,158 | |
| Hickson B | 19,297 | |
| Hiebert H | 23,045 | |
| Hiebert J | 27,276 | |
| Hiemstra R W | 21,591 | |
| Higgins G G | 29,915 | 991 |
| Higgins J W | 30,033 | 1,515 |
| Higgins K L | 6,132 | |
| Higgins L C | 25,199 | 137 |
| Higgins W I N | 44,062 | 4,232 |
| Higginson G A | 24,376 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Higgs L N | 3,600 | |
| Hilborn R H | 22,130 | |
| Hilborne C D | 25,363 | 73 |
| Hildebrandt H J | 21,768 | |
| Hilder G G | 17,821 | 2,622 |
| Hill D W | 36,448 | 3,433 |
| Hill E | 25,313 | |
| Hill G | 24,267 | |
| Hill G E | 4,177 | |
| Hill J R | 23,906 | |
| Hill K L | 26,899 | 732 |
| Hill L J | 2,997 | |
| Hill M W | 2,183 | |
| Hill S B | 24,884 | |
| Hill S D | 5,100 | |
| Hill T P | 24,529 | |
| Hilland E A | 28,260 | |
| Hilland H | 10,021 | |
| Hillborn C | 27,997 | 830 |
| Hillis C F | 24,250 | |
| Hillman D W | 23,023 | 32 |
| Hilts J L | 35,966 | |
| Hilts W D | 36,267 | |
| Hiltz D M | 13,200 | |
| Hinchliffe P F | 25,776 | |
| Hind P K | 23,341 | |
| Hines L E | 20,762 | |
| Hinitt G S | 20,520 | |
| Hinkes R M | 22,753 | 75 |
| Hinman B L | 16,489 | |
| Hinman C C | 27,189 | 650 |
| Hinskens J T | 25,363 | |
| Hintsche R | 18,238 | |
| Hinz T A | 24,137 | |
| Hippolt S M | 18,597 | |
| Hirowatari S L | 20,019 | 432 |
| Hirst C L | 21,876 | 47 |
| Hirtle D A | 9,697 | |
| Hirtle L W | 23,755 | |
| Hiscock S M | 25,850 | 685 |
| Hjorth S N | 1,635 | |
| Hlina R C | 33,328 | 3,712 |
| Hlookoff W W | 23,073 | |
| Ho K W | 45,284 | 42 |
| Hobday C B | 23,567 | 1,378 |
| Hobel W | 32,842 | |
| Hockey H D | 24,957 | 155 |
| Hodgin R J | 25,804 | |
| Hodgson J A | 13,668 | |
| Hodgson T H | 25,863 | |
| Hoefer J | 8,408 | |
| Hoefling D E | 9,651 | |
| Hoenderop J R | 13,539 | |
| Hoffart J | 79 | |
| Hofferd R B | 24,352 | |
| Hoffert E | 23,891 | 3,464 |
| Hoffman G S | 21,735 | |
| Hoffman J M | 24,353 | 2,539 |
| Hoffman N E | 27,110 | 5,483 |
| Hoffmann J C | 34,593 | |
| Hofmann A | 9,577 | |
| Hofton M J | 21,274 | 246 |
| Hogg B G | 6,988 | |
| Hogg D A | 27,133 | 1,094 |
| Hogg R V | 26,578 | |
| Hoggan W D S | 30,671 | 216 |
| Hogue J O | 2,237 | |
| Hohm H A | 34,975 | 89 |
| Hohm H J | 27,105 | |
| Hohm M E | 19,057 | |
| Hohmann W P | 8,242 | |
| Holbrook A | 2,023 | |
| Holcombe C C | 23,921 | |
| Holden D A | 24,055 | |
| Holden K | 17,990 | |
| Holdener R M | 3,885 | |
| Hole B E | 18,844 | 1,213 |
| Holgate M F | 14,813 | 69 |
| Holland D F | 22,410 | |
| Holland J H | 23,808 | |
| Holland K R | 20,441 | |
| Holland L D | 3,442 | |
| Holland R G | 3,296 | |
| Holley J H | 11,353 | 1,263 |
| Holliday L R | 15,274 | |
| Hollingshead R B | 2,064 | 220 |
| Hollingshead W M | 29,202 | 470 |
| Hollins H P T | 31,897 | 252 |
| Holloway L T | 24,152 | 1,320 |
| Holm B | 30,632 | 209 |
| Holman G A | 23,840 | |
| Holman G L | 24,807 | 1,283 |
| Holman J | 23,578 | |
| Holme G H | 4,910 | |
| Holmes D E | 24,952 | 726 |
| Holowachuk L | 45,500 | 5,398 |
| Holowenko B N | 22,046 | 61 |

| | Salary $ | Travel $ |
|---|---|---|
| Holt L | 15,075 | |
| Holtby R | 28,438 | 1,963 |
| Holter K E | 8,387 | |
| Holtz T J | 13,874 | 254 |
| Holway L M | 17,581 | 292 |
| Holzer P | 4,315 | |
| Hong L P | 25,814 | |
| Honholt R A | 23,089 | |
| Honigman R | 9,476 | 300 |
| Hood W A | 3,309 | |
| Hooey R | 21,938 | |
| Hook M P | 18,738 | |
| Hooker G W | 27,422 | |
| Hooper D | 14,623 | |
| Hoopfer G E | 7,495 | |
| Hoover G R | 25,992 | |
| Hoover P C | 24,760 | |
| Hooymans G | 24,045 | |
| Hope N | 49,290 | 7,105 |
| Hopkins M S | 22,855 | 568 |
| Hopkins T W | 23,135 | |
| Hopper A W E | 37,864 | |
| Hopper L C | 24,503 | |
| Hopper R D | 19,085 | |
| Hopper R L | 24,055 | |
| Horbasenko I | 4,388 | |
| Horel B G | 27,267 | 12,791 |
| Horn F | 26,751 | 374 |
| Horn F D | 27,294 | 333 |
| Hornbrook A | 23,121 | |
| Hornby J S | 23,113 | |
| Horne D V | 39,166 | 7,856 |
| Horne E J | 999 | |
| Hornell K G | 22,682 | 309 |
| Hornett R C | 556 | |
| Hornland D C | 27,207 | |
| Hornland M C | 20,458 | 1,087 |
| Hornsby K E | 15,811 | 394 |
| Horrocks T H | 40,438 | 142 |
| Horsley E T | 26,707 | |
| Horsnell A W | 46,847 | 3,010 |
| Horsnell K P | 10,869 | |
| Horst D W | 10,507 | |
| Horswell R G | 22,046 | |
| Horton O E | 23,647 | |
| Horton W G | 9,644 | |
| Horvath J | 29,892 | 436 |
| Hosek P | 20,561 | |
| Hosokawa B R | 20,753 | 386 |
| Hostman R | 22,902 | |
| Hotchkiss J D | 19,091 | 30 |
| Hough G J | 3,210 | |
| Houghton A | 29,366 | 2,867 |
| Houghton S S | 2,914 | |
| Houle F | 4,999 | |
| Houle M G | 3,540 | 258 |
| Houle S W | 1,052 | |
| House R C | 22,137 | 225 |
| Houseman W L | 26,117 | |
| Houston R A | 8,400 | |
| Houtman L | 10,530 | |
| Hovde M J | 34,523 | |
| Howard B A | 19,263 | |
| Howard C P | 19,139 | |
| Howard D M | 26,136 | |
| Howard E G | 18,595 | |
| Howarth T | 24,136 | 282 |
| Howat R J | 27,022 | 424 |
| Howatt N K | 22,158 | |
| Howbold M | 41,107 | 3,502 |
| Howe B R | 8,898 | |
| Howe B W | 30,499 | 193 |
| Howe C | 23,534 | |
| Howe M H | 22,317 | 437 |
| Howe S D | 25,803 | |
| Howell E A | 18,808 | |
| Howell P C | 30,175 | 1,099 |
| Howell W | 17,653 | |
| Howerton L R | 33,969 | |
| Howes M C | 25,668 | |
| Howie I R | 32,369 | |
| Howie M S | 17,233 | |
| Hoy L D | 14,266 | |
| Hoyer B E | 9,671 | |
| Hozack K J | 20,129 | |
| Hrechka K | 27,294 | 839 |
| Hrechka S K | 20,926 | 324 |
| Hryciuk G M | 17,330 | |
| Hryko P | 21,418 | |
| Hubbard S W | 29,206 | 2,173 |
| Hubbs K D | 22,792 | 262 |
| Hubner T | 25,363 | 1,643 |
| Huchet P S C | 4,325 | |
| Huffman C | 33,392 | |
| Huffman J W | 34,094 | 362 |
| Hufnagel G | 24,606 | |
| Hug H H | 21,402 | 1,570 |

| | Salary $ | Travel $ |
|---|---|---|
| Hughes B C | 18,737 | 256 |
| Hughes F C | 32,430 | 483 |
| Hughes F C | 24,328 | |
| Hughes F G | 27,514 | |
| Hughes J D | 34,559 | 542 |
| Hughes K | 10,949 | |
| Hughes P D | 46,860 | 4,254 |
| Hughes V | 22,668 | 1,342 |
| Huhn A | 21,021 | 382 |
| Huhn D A | 26,082 | 207 |
| Huhn K R | 24,055 | 1,112 |
| Huhn P | 22,388 | |
| Huhtala H H | 26,056 | |
| Hulbert G | 6,697 | |
| Hulin R | 23,413 | |
| Hume D E | 21,876 | |
| Hume F G | 18,694 | |
| Humphreys S S | 43,182 | 1,132 |
| Humphries G | 25,754 | |
| Hunchak G | 20,024 | |
| Hunder M A | 22,342 | |
| Hundt R | 27,454 | |
| Hungle R W | 34,483 | |
| Hunt D R | 1,731 | |
| Hunt E D | 25,907 | 740 |
| Hunt E V A | 23,430 | 144 |
| Hunt H E | 22,910 | 27 |
| Hunt R | 26,864 | 904 |
| Hunt W D | 30,581 | 732 |
| Hunter B D | 47,326 | 3,692 |
| Hunter C G | 21,916 | |
| Hunter C K | 26,224 | |
| Hunter D E | 24,035 | |
| Hunter D W | 32,468 | |
| Hunter H G | 39,170 | 5,574 |
| Hunter H R | 26,864 | 1,027 |
| Hunter N J | 30,552 | |
| Hunter V J | 27,197 | 144 |
| Hunter W A | 30,091 | 508 |
| Huntington R D | 18,383 | |
| Huntley L W | 22,076 | |
| Hunton D L | 22,354 | |
| Hupman C B | 32,429 | |
| Hurdle L D | 11,726 | |
| Hurlburt D A | 28,691 | 5,535 |
| Hurley D | 14,646 | |
| Hurrell C D | 22,793 | 1,411 |
| Hurrell S R | 22,599 | |
| Hurtak S A | 17,333 | |
| Husband G S | 25,363 | 2,386 |
| Husband L L | 22,287 | |
| Hussey J | 23,082 | |
| Hutchings M I C | 18,669 | |
| Hutchings R G | 25,667 | 281 |
| Hutchinson K | 9,308 | |
| Hutchison A R | 23,822 | |
| Hutchison A R | 19,666 | |
| Hutchison J W | 10,450 | |
| Hutchison K A | 18,212 | 406 |
| Huth J M | 12,979 | |
| Hutton C | 7,930 | |
| Hutton D H | 46,563 | 5,180 |
| Hutton R E | 33,165 | 228 |
| Huxford B E | 22,887 | |
| Huzar B | 4,825 | |
| Hvozdanski J | 50,661 | 3,909 |
| Hyatt D W | 23,842 | 207 |
| Hyatt M C | 31,158 | 449 |
| Hydamacka R G | 40,330 | 461 |
| Hyde D B | 38,057 | |
| Hyde M D | 22,361 | 14 |
| Hyde W | 22,736 | |
| Hynds I R | 8,764 | |
| Hyra M | 18,771 | |
| Ibrahim G | 4,346 | |
| Idler D A | 16,805 | |
| Illig R G | 16,261 | |
| Illing D | 27,429 | 101 |
| Illner N H | 17,018 | |
| Ingalls G | 25,360 | 223 |
| Ingbritson J P | 23,720 | |
| Ingbritson K A | 23,895 | |
| Inglis E | 18,559 | 328 |
| Inglis T L D | 21,921 | |
| Ingram C M | 18,890 | |
| Ingram H E | 4,931 | |
| Ingram M S | 48,477 | 1,395 |
| Ingwersen B D | 8,499 | |
| Ingwersen K A | 22,677 | 303 |
| Inkin G M | 26,306 | |
| Inkster C | 4,051 | |
| Inkster G | 22,809 | 441 |
| Inkster K W | 33,197 | 879 |
| Inkster M | 24,040 | 259 |
| Innes S M | 18,906 | |
| Inouye T | 32,937 | |
| Ireland D | | 391 |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Ireland D F | 20,932 | |
| Ireland J W | 26,503 | 257 |
| Ireland M E | 22,317 | |
| Ireland R R | 7,482 | |
| Irvine S | 17,903 | 40 |
| Irving G A V | 25,365 | 298 |
| Irving R | 22,490 | |
| Irving R P | 10,010 | |
| Irving R V | 26,562 | |
| Irwin A | 1,321 | |
| Irwin V R | 23,666 | 2,520 |
| Isaac D V | 11,114 | 77 |
| Isaac E T | 23,300 | 13 |
| Isaac R J | 14,738 | 705 |
| Isaac V | 23,388 | |
| Isaacson K A | 28,197 | 40 |
| Isakson D O | 4,823 | |
| Isakson K V | 25,799 | |
| Isberg L E | 23,199 | |
| Isberg S E | 33,231 | 76 |
| Isenor D G | 16,459 | 1,609 |
| Isenor D M | 25,546 | 245 |
| Ishii G | 27,678 | |
| Ivanoff J | 15,325 | |
| Ivens L | 19,997 | |
| Iverson D I | 10,019 | |
| Iverson L O | 28,409 | |
| Ivey L | 810 | |
| Jacklin T A | 25,012 | |
| Jackman B | 9,426 | |
| Jackman P K | 57,530 | 9,892 |
| Jackson D | 22,297 | |
| Jackson D W | 25,409 | 471 |
| Jackson E | 4,110 | |
| Jackson E J | 19,237 | 1,187 |
| Jackson G M | 22,849 | 407 |
| Jackson G T | 27,496 | |
| Jackson O A | 30,168 | |
| Jackson R O D | 27,785 | 931 |
| Jackson R V | 31,678 | |
| Jackson S J | 3,989 | |
| Jacob S D | 4,547 | |
| Jacobs C J L | 13,081 | |
| Jacobs D N | 26,189 | 2,061 |
| Jacobsen G | 26,408 | 4,605 |
| Jacobsen J E | 18,747 | |
| Jacobsen K | 6,877 | |
| Jacobson D | 34,646 | 342 |
| Jacobson V H | 22,870 | 258 |
| Jacox T E | 7,511 | |
| Jacques C D | 18,417 | |
| Jacques M | 24,304 | 21 |
| Jagdeo C D | 36,715 | |
| Jagdeo G S | 27,954 | |
| Jago E W | 23,321 | |
| Jago G E | 8,446 | |
| Jago R C | 30,950 | 879 |
| Jagoda L | 10,335 | |
| Jai D E | 26,244 | 60 |
| James B E | 25,805 | |
| James G B | 25,622 | |
| James G R | 29,658 | |
| James L W | 28,408 | 3,777 |
| James R A | 37,220 | 3,199 |
| James V | 24,611 | |
| Jamieson R J | 9,172 | |
| Jamison D L | 24,221 | 835 |
| Janas F P | 23,482 | |
| Jancowski C | 27,032 | 196 |
| Janes G D N | 819 | |
| Jansen L E | 4,630 | |
| Jansen R | 4,284 | |
| Janusson W B | 24,627 | |
| Janze M | 18,627 | |
| Janzen J | 27,385 | |
| Janzen W | 10,697 | |
| Jaques S B | 27,793 | 7,745 |
| Jarrett J A | 2,189 | |
| Jarvis R W | 33,111 | 2,223 |
| Jassal B S | 33,958 | |
| Jean R R | 24,433 | |
| Jefferies C G | 2,034 | |
| Jefferson M K | 13,280 | |
| Jefferson R A | 28,354 | |
| Jefferson S J | 9,453 | |
| Jeffery D H | 28,683 | |
| Jeffries J E | 22,347 | |
| Jeffs G W | 24,650 | |
| Jelic P | 22,600 | |
| Jellie K C | 22,387 | |
| Jellis J H | 24,162 | |
| Jenkins B | 21,876 | |
| Jenkins D T | 1,384 | |
| Jenkinson D C | 34,849 | 4,531 |
| Jenkinson S A | 18,884 | 313 |
| Jenks G L | 709 | |
| Jenner D F | 22,893 | |

| | Salary $ | Travel $ |
|---|---|---|
| Jenner F M | 25,609 | 365 |
| Jenner G D | 11,414 | |
| Jenner L D | 31,824 | 263 |
| Jensen D R | 26,932 | 519 |
| Jensen F O | 25,510 | 1,855 |
| Jensen J C | 44,046 | 1,372 |
| Jensen J C | 23,812 | 7,121 |
| Jensen J R | 32,878 | 163 |
| Jensen L D | 5,077 | |
| Jensen P G | 28,209 | 997 |
| Jensen R | 7,707 | |
| Jensen W F | 25,383 | |
| Jentsch W J | 24,055 | |
| Jermey S H | 4,980 | |
| Jermy S M | 23,441 | |
| Jeyes J C | 31,101 | 332 |
| Jine G G | 26,670 | 707 |
| Jmaiff B W | 25,820 | |
| Jobling M J | 32,509 | 143 |
| Jobsis C J | 16,615 | |
| Jobsis H B C | 44,803 | 1,606 |
| Joe L M | 27,917 | 271 |
| Johansen R E | 9,519 | |
| Johanson L F | 21,034 | 152 |
| John J E | 19,130 | 356 |
| John J P | 23,987 | |
| Johnnie R | 26,490 | |
| Johnny L V | 10,371 | |
| Johnson A E | 22,952 | |
| Johnson A H | 26,884 | |
| Johnson B A | 23,497 | 1,744 |
| Johnson B D | 23,354 | 62 |
| Johnson B D | 10,163 | |
| Johnson B F | 3,115 | |
| Johnson B V | 39,072 | 3,688 |
| Johnson C | 2,024 | |
| Johnson C H | 26,069 | 637 |
| Johnson C L | 14,936 | |
| Johnson D | 22,809 | 91 |
| Johnson D B | 21,398 | |
| Johnson D D | 10,535 | |
| Johnson D E | 22,408 | |
| Johnson D G | 46,675 | 1,154 |
| Johnson D L | 32,598 | 1,633 |
| Johnson D N | 13,173 | |
| Johnson E A | 26,118 | 211 |
| Johnson E E | 32,378 | 49 |
| Johnson E J | 14,366 | 115 |
| Johnson E R | 25,287 | |
| Johnson F R | 28,336 | 482 |
| Johnson G E | 25,761 | 273 |
| Johnson H D | 21,796 | 2,015 |
| Johnson J A | 26,840 | 36 |
| Johnson J B | 31,681 | 10,476 |
| Johnson J T | 36,307 | 94 |
| Johnson K B | 35,920 | |
| Johnson K D | 30,722 | |
| Johnson L C | 30,697 | |
| Johnson L C | 50,082 | 4,628 |
| Johnson L E | 15,070 | |
| Johnson L J | 21,893 | |
| Johnson L J G | 22,142 | |
| Johnson M A | 21,807 | |
| Johnson M D | 24,495 | 2,364 |
| Johnson M J | 3,084 | |
| Johnson P H | 25,525 | |
| Johnson R | 43,032 | 7,452 |
| Johnson R A | 26,864 | 311 |
| Johnson R F | 26,425 | |
| Johnson R L | 22,568 | 60 |
| Johnson R W | 25,860 | 271 |
| Johnson R W | 11,814 | |
| Johnson S | 20,932 | |
| Johnson S P | 6,217 | 821 |
| Johnson T L | 15,894 | 500 |
| Johnson T R | 74,263 | 15,896 |
| Johnson V M | 22,790 | |
| Johnson W J | 523 | |
| Johnson W R | 22,435 | |
| Johnston A C | 18,774 | 847 |
| Johnston B R | 7,385 | |
| Johnston C A | 3,598 | |
| Johnston D M | 44,597 | |
| Johnston G A | 23,065 | 763 |
| Johnston I A | 26,961 | |
| Johnston J A | 26,678 | |
| Johnston J L | 28,437 | 1,239 |
| Johnston J N | 26,078 | 1,454 |
| Johnston M | 27,366 | |
| Johnston P M | 12,160 | |
| Johnston R G | 597 | |
| Johnston R H | 25,056 | |
| Johnston R R | 34,616 | 2,587 |
| Johnston R S | 24,607 | |
| Johnston S W | 34,536 | |
| Johnstone B K | 30,485 | |
| Johnstone F M | 7,164 | |

| | Salary $ | Travel $ |
|---|---|---|
| Johnstone G A | 7,908 | |
| Johnstone M | 19,128 | |
| Jollimore G E | 22,474 | |
| Jones A A | 36,530 | |
| Jones A G | 20,357 | |
| Jones A R | 27,073 | |
| Jones A R | 22,763 | |
| Jones B L | 22,568 | |
| Jones B T | 19,576 | 1,000 |
| Jones C M | 25,906 | 126 |
| Jones D F | 23,337 | |
| Jones D G | 94 | |
| Jones D J | 28,050 | 883 |
| Jones E P K H | 25,130 | 546 |
| Jones G W | 9,256 | |
| Jones H A | 13,052 | |
| Jones J D | 18,906 | |
| Jones J G | 29,994 | |
| Jones J H | 30,220 | 2,374 |
| Jones K J | 25,748 | |
| Jones L D | 28,220 | 137 |
| Jones M A | 16,494 | |
| Jones M W | 4,297 | |
| Jones R J | 37,397 | 199 |
| Jones R M | 5,009 | 153 |
| Jones R W | 155 | |
| Jones S | 14,275 | |
| Jones S H | 27,376 | 766 |
| Jones S L | 762 | |
| Jonker P | 4,870 | 1,322 |
| Jonker R | 22,546 | 97 |
| Jonsson H E | 16,866 | |
| Jordan G | 2,616 | |
| Jordan G E | 28,575 | 1,240 |
| Jordan L | 5,738 | |
| Jordan R K | 7,449 | |
| Jordison T L | 28,547 | 3,470 |
| Joronen O K | 29,625 | |
| Joss A A | 23,236 | |
| Jowett D R | 2,546 | |
| Jowsey B V | 10,112 | |
| Joy T | 22,374 | |
| Ju T S | 456 | |
| Juell M R | 22,047 | |
| Juffs R J | 22,156 | 428 |
| Jules K J | 19,378 | |
| Jumbo L G | 15,339 | |
| Jungaro R J L | 3,040 | |
| Jupp P | 44,459 | |
| Jupp R S | 11,468 | |
| Jure W J | 26,968 | |
| Jurgens D | 8,620 | |
| Kachmarski A J | 19,746 | |
| Kagetsu B | 5,756 | 1,844 |
| Kainth G S | 30,591 | 30 |
| Kaiser A S | 22,198 | |
| Kalanchey G | 24,337 | 54 |
| Kalmar J | 19,134 | |
| Kalmbach R | 25,056 | 53 |
| Kalpatoo E J | 9,051 | |
| Kalweit H A | 16,140 | 4,561 |
| Kane G W | 19,898 | 304 |
| Kane S O | 25,289 | 632 |
| Kanera J | 24,350 | |
| Kao R | 25,289 | |
| Kao T | 38,566 | 296 |
| Kappes C D | 6,860 | 225 |
| Kapuszta J | 30,581 | |
| Karaliolios N | 19,128 | |
| Kariatsumari R A | 24,074 | |
| Karn H C | 25,596 | |
| Karpoff G | 24,904 | |
| Karpowich J N | 22,062 | |
| Kasianchuk D A | 61,035 | 19,699 |
| Kassa G | 24,490 | 419 |
| Kastelein A | 6,562 | 369 |
| Katan V | 19,130 | |
| Kaufhold J W | 14,247 | 11,872 |
| Kaufmann H | 30,757 | 4,393 |
| Kautz E | 26,995 | 680 |
| Kawa P | 21,667 | |
| Kawamoto K | 32,785 | |
| Kawase M | 21,147 | |
| Kazakoff G F | 45,430 | 6,670 |
| Kazakoff K L | 20,877 | 106 |
| Kazakoff S P | 10,981 | |
| Kazmiruk D F | 19,130 | |
| Keane B J | 39,138 | |
| Kearnes M | 16,073 | |
| Keast K | 23,123 | |
| Keay D A | 17,971 | |
| Kebe E | 2,596 | |
| Keeler D R | 31,508 | 7,182 |
| Keeling G E | 20,522 | |
| Kehler E | 24,258 | |
| Keiller A G D | 35,242 | 1,879 |
| Keir C J | 23,911 | 128 |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Keir D J | 27,606 | 2,011 |
| Keir R L | 26,791 | |
| Keiser W S | 29,516 | |
| Keith D D | 24,967 | |
| Keith J | 22,736 | |
| Keitsch M | 5,344 | |
| Kellar D | 18,423 | |
| Kellaway R J | 24,187 | |
| Keller J M | 24,298 | |
| Keller L W | 31,804 | 290 |
| Kelley T W | 23,412 | 130 |
| Kells D | 29,740 | |
| Kelly A G | 11,436 | |
| Kelly A N | 13,101 | |
| Kelly D L | 10,183 | 225 |
| Kelly D R | 393 | |
| Kelly D W | 35,025 | |
| Kelly G K | 7,049 | |
| Kelly J S G | 24,600 | 98 |
| Kelly K R | 28,789 | |
| Kelly L M | 36,256 | 7,970 |
| Kelly M P | 36,049 | |
| Kelly N C | 15,549 | |
| Kelly P I | 13,135 | |
| Kelly R W | 21,273 | 3,648 |
| Kelly T M | 3,630 | |
| Kelman C T | 12,906 | |
| Kelsall H J | 51,193 | 3,161 |
| Kemp R L | 7,427 | |
| Kemper A D | 26,041 | 396 |
| Kempin A | 17,549 | |
| Kendall G L | 23,298 | |
| Kenmuir M D | 22,872 | |
| Kennedy A B | 35,130 | 4,384 |
| Kennedy B G | 1,892 | |
| Kennedy F C | 27,073 | 1,252 |
| Kennedy F J | 2,398 | |
| Kennedy I M | 23,914 | 2,383 |
| Kennedy J | 33,756 | |
| Kennedy J T | 24,877 | |
| Kennedy M F | 16,786 | 182 |
| Kennedy R A | 24,792 | |
| Kennedy T | 13,951 | |
| Kent M A | 22,998 | 2,755 |
| Kent M J | 39,015 | 8,154 |
| Keoppel L N | 5,633 | |
| Kercher L G | 26,651 | |
| Kerik R K | 10,994 | |
| Kermode M A | 19,471 | 2,741 |
| Kern C B | 48,477 | 2,534 |
| Kernaghan A J | 30,581 | 245 |
| Kerr A E | 23,379 | |
| Kerr D A | 6,211 | |
| Kerr D W | 7,003 | |
| Kerr G A | 13,524 | 184 |
| Kerr J W G | 56,114 | 6,052 |
| Kerr L | 18,612 | |
| Kerslake A P | 16,678 | |
| Kerslake D C | 26,864 | |
| Kester M | 2,689 | |
| Kester W M | 30,303 | |
| Ketchum C D | 8,847 | |
| Ketchum T G | 436 | |
| Ketlo E | 23,041 | |
| Kettler E | 18,287 | |
| Kettner R R | 36,815 | |
| Kew H B | 28,944 | 4,097 |
| Keyes L T | 22,477 | 2,218 |
| Khadikin F | 25,799 | |
| Khadikin L | 34,135 | |
| Khan E | 41,901 | 2,785 |
| Khol C R A | 19,130 | |
| Kian J D | 20,200 | 16 |
| Kidd D K | 24,816 | |
| Kidmose R A | 878 | |
| Kiedyk E D | 27,160 | |
| Kienas C | 4,104 | |
| Kierstead N F | 8,930 | |
| Kiesenwetter O | 25,456 | |
| Kiess W E | 6,323 | |
| Kiessling F E | 18,612 | |
| Kiland A M | 17,219 | 21 |
| Kiland G M | 13,384 | |
| Kilback P L | 5,357 | |
| Kilby V | 19,332 | 1,539 |
| Kilian D J | 26,825 | |
| Kilian G A | 31,301 | |
| Kilner R G | 24,532 | |
| Kilpatrick L L | 38,985 | |
| Kimble B | 30,234 | 893 |
| Kimble W R | 36,314 | 1,316 |
| Kimmie S | 28,014 | |
| Kinch G F | 22,133 | 768 |
| Kinch W R | 25,033 | |
| Kinchella L V | 7,533 | |
| Kindret P H | 9,974 | |
| King C R | 25,292 | |
| King D W | 31,873 | |
| King D W | 1,331 | |
| King E M | 24,404 | |
| King G E | 22,895 | |
| King M G | 28,064 | |
| King O T | 34,072 | 4,314 |
| King P G | 21,513 | |
| King R A | 33,807 | |
| King R S | 20,900 | |
| King S P | 31,973 | |
| King T | 46,785 | |
| King T A | 21,933 | 354 |
| King V E | 6,248 | |
| King V J W | 40,972 | |
| King W G | 25,475 | 3,245 |
| King W H | 1,455 | |
| Kingsley D T | 28,478 | |
| Kingswood J L | 14,478 | |
| Kininmont J L | 1,128 | 303 |
| Kinley G E | 22,180 | |
| Kinnear M A | 11,389 | |
| Kinnear R C | 24,934 | |
| Kinsey L A | 23,610 | |
| Kirby J J R | 26,043 | |
| Kirby P | 254 | |
| Kirchner E C | 18,597 | |
| Kirk D A | 25,363 | |
| Kirk D S | 41,016 | 4,844 |
| Kirk R E | 21,898 | |
| Kirk R M | 18,966 | |
| Kirkbride T G | 31,672 | 724 |
| Kirkby D G | 2,677 | |
| Kirkland A W | 25,398 | 7 |
| Kirkland D A | 46,108 | |
| Kirkland L D | 17,234 | |
| Kirkland W | 24,243 | 341 |
| Kirkpatrick J E | 41,924 | |
| Kirkpatrick T G | 8,500 | |
| Kirton J | 476 | |
| Kishkan G A | 33,553 | 3,666 |
| Kiss E E | 27,339 | 73 |
| Kistner F D | 18,674 | |
| Kitson M A | 20,621 | 3,237 |
| Kittel H J | 29,628 | 368 |
| Kitto F E | 18,335 | 239 |
| Kitto J R | 23,837 | |
| Kiyono T R | 36,384 | |
| Kjemhus R F | 20,705 | |
| Kjenstad J E | 28,228 | 816 |
| Klaiber V | 4,709 | |
| Klassen C | 22,310 | 77 |
| Klassen D D | 6,662 | |
| Klassen H | 23,666 | |
| Klassen H | 27,804 | |
| Klassen H H | 8,662 | |
| Klassen J | 6,768 | |
| Klassen J | 25,226 | 2 |
| Klassen J B | 17,046 | |
| Klassen L A | 27,752 | |
| Klassen L A | 23,611 | 1,028 |
| Klassen R W | 7,420 | |
| Klassen S B | 344 | |
| Klause C | 17,107 | 23 |
| Kleef G T | 24,575 | |
| Klein D G | 25,896 | |
| Klein E F | 25,248 | |
| Klein L G | 19,925 | 193 |
| Klein L L | 27,774 | |
| Kleininger D W | 23,065 | |
| Klettke D S | 20,521 | 858 |
| Klim C | 26,106 | |
| Klyn L | 9,986 | |
| Knapp D K | 22,442 | |
| Kneller L V | 23,807 | |
| Knibbs A G | 24,086 | |
| Knight J H | 27,431 | |
| Knight S C | 23,977 | |
| Knoblauch B | 11,308 | |
| Knoblauch G | 31,454 | 791 |
| Knoblauch I | 27,573 | 2,691 |
| Knodel R G | 26,221 | |
| Knorr H L | 24,726 | |
| Knott K G | 30,565 | 3,301 |
| Knowles D W | 1,897 | |
| Knowlson P K | 25,474 | |
| Knox G V | 18,597 | |
| Knox J L | 32,097 | |
| Kobayashi K K | 1,599 | |
| Koch R S | 25,292 | |
| Koel C N | 29,513 | 451 |
| Koenig A | 5,910 | |
| Koenig G | 25,374 | |
| Koetz O H | 21,708 | |
| Koganow G K | 22,173 | 17 |
| Kogelheide D | 25,363 | |
| Koivisto K J | 28,417 | 632 |
| Kokesch J R | 25,809 | |
| Kokorudz S E | 5,951 | |
| Kokot B R | 3,770 | |
| Kolnberger R | 11 | |
| Kolodychuk L | 25,220 | |
| Kolompar J | 22,160 | |
| Komher R | 21,794 | 289 |
| Konrad R | 9,695 | |
| Konrad W L | 25,674 | 160 |
| Kooistra G H | 25,940 | 2,218 |
| Kootnekoff T L | 13,636 | 643 |
| Kootnikoff S | 8,868 | |
| Kopan E W | 24,476 | |
| Kopan M | 26,705 | |
| Koper L A | 25,363 | |
| Kopp K L | 17,374 | |
| Korbay P E | 28,343 | |
| Korchinski E A | 19,715 | 542 |
| Kornum C L | 12,122 | |
| Korolew E | 21,118 | 1,495 |
| Kortegaard R | 23,747 | 466 |
| Kortegaard W | 36,314 | 896 |
| Koshlay S | 15,303 | |
| Koshman T | 23,624 | |
| Kosiec L S | 34,836 | |
| Kosinec B | 23,698 | |
| Koski G | 15,947 | |
| Koski T J | 22,854 | 2,409 |
| Kosowick J J | 35,577 | 3,233 |
| Kossan H E R | 23,044 | 62 |
| Kosta N | 30,544 | 92 |
| Kostian D M | 29,401 | 927 |
| Kouwenhoven F L | 28,708 | 340 |
| Kovacvich R J | 25,605 | 3,590 |
| Kowalski B W | 22,878 | |
| Kowluk A M | 22,359 | |
| Kozak H A | 1,253 | |
| Kozler S | 30,405 | |
| Kozub P L | 19,560 | 533 |
| Kraeker L K | 17,771 | |
| Kramer B L S | 319 | |
| Kramer E K | 24,208 | |
| Kraus A J | 29,006 | 670 |
| Krause A W | 36,142 | 2,337 |
| Krause H | 23,872 | |
| Krause K | 30,584 | 718 |
| Krause M A | 15,512 | |
| Krause S R | 3,858 | |
| Krauss L G | 23,668 | |
| Krebs T K | 10,220 | |
| Kreitz W H | 34,231 | |
| Kreklywich N | 35,693 | 1,596 |
| Kressel D D | 21,916 | |
| Krieger C A | 18,560 | 63 |
| Kriese E J | 9,191 | |
| Kring L M | 12,548 | 718 |
| Krishnan E M | 22,535 | 1,819 |
| Kristiansen A | 26,441 | 7,024 |
| Kristmanson K | 660 | |
| Kristmanson W A | 825 | |
| Kristoff G J | 25,843 | 314 |
| Kristoff R F | 22,616 | 1,480 |
| Kritze R H | 22,550 | |
| Krivsky J J | 8,195 | |
| Kroetsch T L | 32,432 | 2,632 |
| Krogstad L I | 19,622 | 537 |
| Kroll A W | 24,281 | 14 |
| Kromar B | 24,672 | |
| Krook G A | 33,638 | |
| Krueger B N | 21,793 | |
| Krueger W L | 16,097 | |
| Krugel E L | 24,171 | |
| Krulicki J S | 20,628 | |
| Krulicki T P | 14,125 | |
| Krupek L C | 13,932 | 467 |
| Kruyer B E | 19,204 | |
| Kruyt R A | 17,959 | |
| Kryklywyj R S | 28,693 | |
| Krzanowski J M | 16,682 | |
| Kubek J P | 22,058 | |
| Kubik A W | 21,675 | |
| Kubos G E | 24,939 | |
| Kucharsky W P | 34,897 | |
| Kucille L G | 22,749 | 83 |
| Kufner C A | 17,440 | |
| Kuharski R S | 28,053 | 7 |
| Kukurudz S | 22,570 | |
| Kulchyski C T | 18,595 | |
| Kumpula G L | 24,847 | 972 |
| Kunderman K | 24,509 | 358 |
| Kunz L | 21,376 | |
| Kupser V J | 24,633 | |
| Kurisu J H | 20,537 | |
| Kuroyama K | 13,715 | |
| Kurtz W J | 22,491 | |
| Kurucz K M | 26,771 | |
| Kurylowich D J | 42,139 | |
| Kuzma G | 47,847 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Kuzman W P | 5,274 | |
| Kuzyk A W | 32,971 | 81 |
| Kwak F F | 28,703 | |
| Kyles R S | 21,598 | 61 |
| Kyte D R | 24,055 | |
| L'Heureux O U | 1,882 | |
| L'Hirondelle B A | 47,240 | 2,950 |
| L'Hirondelle P W | 20,276 | |
| La Forge J H | 25,979 | 2,161 |
| La-Rochelle D J | 22,926 | |
| La-Roy M S | 23,019 | 704 |
| Laakso S A | 22,372 | |
| Labar D L | 26,458 | 480 |
| Labelle B J | 21,461 | 926 |
| Labelle M J | 26,682 | 538 |
| Laberge D J | 25,838 | 120 |
| Labounty G R | 23,496 | 433 |
| Laboyne I J | 16,669 | |
| Lacey D F | 21,794 | |
| Lacey M | 17,349 | 222 |
| Lacharite W | 20,771 | 335 |
| Lachelt G J | 6,540 | |
| Lachmuth G A | 27,897 | 915 |
| Lacroix R L | 22,883 | |
| Laderoute S | 18,509 | |
| Lafavor M G | 25,836 | 42 |
| Laflamme E A | 23,993 | |
| Lafleur A H | 26,685 | |
| Lafond G D | 8,813 | |
| Lafond J W | 22,838 | |
| Lafontaine V J | 10,844 | |
| Lafrance E E | 22,824 | |
| Lafrance L W | 39,870 | |
| Lafrance P | 24,100 | |
| Lafresnaye L G | 22,623 | |
| Lahner R J | 28,474 | 253 |
| Laidlaw C J | 12,685 | |
| Laidley A | 16,950 | 4,561 |
| Laing D E | 1,273 | |
| Lake B E | 28,711 | |
| Lake G L | 22,763 | 105 |
| Lakes G D | 19,216 | |
| Lakevold L A | 19,554 | |
| Laktin A J | 26,567 | |
| Laliberte M R | 24,566 | |
| Lalley P | 29,498 | |
| Lalonde C | 21,238 | |
| Lalonde D R | 3,845 | |
| Lalonde J A | 1,068 | |
| Laluk W N | 24,593 | |
| Lam C W | 22,914 | 4,963 |
| Lam R L | 21,059 | 429 |
| Lamarre J E | 1,751 | |
| Lamb W A | 25,927 | |
| Lambert A | 25,818 | 748 |
| Lambert D A | 8,613 | |
| Lamont G B | 32,611 | 84 |
| Lamont G L | 6,571 | |
| Lamont J | 40,115 | 7 |
| Lamoureux R L | 25,716 | |
| Lancaster H E | 22,046 | |
| Lancaster T G | 26,821 | |
| Landdorf H | 26,555 | |
| Landie R H | 20,524 | |
| Landman I | 18,430 | |
| Landry E J | 23,364 | 1,970 |
| Lane A | 27,290 | 1,614 |
| Lane D J | 17,792 | 351 |
| Lane D K | 3,219 | |
| Lang A F | 21,541 | 1,457 |
| Lange H F | 27,461 | 514 |
| Lange V J | 36,278 | |
| Langefeld R U | 1,599 | |
| Langer A F | 23,577 | 172 |
| Langevin G L | 13,229 | |
| Langford L M | 4,199 | |
| Langhorn K | 29,180 | 819 |
| Langman W E | 23,862 | |
| Langmead S E | 25,259 | 1,065 |
| Lanning J E | 16,226 | |
| Lannon C | 20,932 | |
| Lansdowne P G | 27,592 | 2,112 |
| Lanyon L D | 33,116 | |
| Laplante I E | 20,096 | 3,224 |
| Laplante M | 17,913 | |
| Lapointe W A | 3,071 | 1,250 |
| Lapp D H | 25,367 | |
| Lapp R L | 21,394 | |
| Larder E | 12,091 | |
| Large O F | 24,426 | |
| Lariviere L J | 11,149 | |
| Larocque F | 22,118 | 77 |
| Larose A T | 27,476 | |
| Larrabee G A | 23,739 | 61 |
| Larsen A D | 24,048 | 1,095 |
| Larsen B J | 3,387 | |
| Larsen F J | 21,154 | 15 |
| Larsen V | 31,072 | |
| Larson A M | 25,459 | |
| Larson C W | 24,261 | |
| Larson E | 25,673 | |
| Larson R | 7,619 | |
| Larson R W | 15,924 | 20 |
| Larson T E | 2,980 | |
| Lastoria K F | 12,907 | |
| Laszlo T | 134 | |
| Latham F D | 28,171 | |
| Latka A J | 2,982 | |
| Latremouille A | 25,810 | 296 |
| Latta J C | 34,084 | 1,949 |
| Laurent J L | 1,097 | |
| Laursen D H | 24,511 | |
| Laursen G L | 16,239 | |
| Laursen G V | 19,209 | |
| Lauzon G A | 12,333 | |
| Laveck G L | 24,325 | |
| Lavery C J | 23,184 | 81 |
| Lavoie K R | 9,549 | |
| Lavoie R | 23,949 | 912 |
| Law E W | 29,169 | 1,237 |
| Law I E | 26,331 | 224 |
| Law K P | 22,741 | |
| Law T | 7,251 | |
| Law W E | 27,176 | |
| Lawlor S D | 22,039 | |
| Lawrance J | 13,205 | |
| Lawrence B A | 4,297 | |
| Lawrence D S | 31,259 | 5,953 |
| Lawrence G D | 3,328 | |
| Lawrence G E | 10,021 | |
| Lawrence J C | 25,707 | 137 |
| Lawrence J H | 39,072 | 5,878 |
| Lawrence R C | 27,099 | 687 |
| Lawrence V D | 21,048 | |
| Lawrence W G | 25,363 | 622 |
| Lawson K I | 25,820 | |
| Laxton G L | 23,937 | 1,615 |
| Lay E S | 1,724 | |
| Lay J W | 45,625 | 2,915 |
| Lay M A | 23,467 | 1,203 |
| Lay P W | 12,646 | |
| Laybourne G | 6,333 | |
| Laybourne N W | 23,105 | |
| Lazenby D E | 3,565 | |
| Laznicka V | 23,566 | |
| Le Fevre A R | 8,878 | 2,201 |
| Leach J E | 23,113 | |
| Leach M P | 3,316 | 454 |
| Leach W R | 25,894 | 517 |
| Leachman H F | 21,658 | |
| Leadbetter R N | 6,255 | |
| Leader R R | 18,212 | |
| Leaf R A | 16,402 | |
| Leahy J E | 21,631 | 586 |
| Leake E | 1,755 | |
| Leakey S E | 4,016 | |
| Learie R P | 26,210 | |
| Leatham R G | 21,861 | 4,180 |
| Lebed R G | 24,328 | |
| Lebel L | 12,560 | |
| Leblanc J F | 26,804 | |
| Leblond C B | 35,338 | |
| Leclaire S L | 20,047 | 176 |
| Leclerc J M | 12,316 | |
| Leduc G | 24,916 | |
| Lee C | 8,631 | |
| Lee C A | 35,222 | 2,452 |
| Lee E M | 19,733 | |
| Lee F H | 15,326 | 198 |
| Lee G H | 27,547 | |
| Lee J H-Y | 38,566 | |
| Lee J W | 26,065 | 2,590 |
| Lee K | 25,969 | |
| Lee K F L | 19,172 | |
| Lee M D | 29,109 | 63 |
| Lee R | 19,128 | 34 |
| Lee R D | 9,177 | 1,021 |
| Lee S | 30,597 | 213 |
| Lee W C | 24,432 | |
| Leech R F | 25,416 | |
| Leeland M J | 29,399 | 3,198 |
| Lees E | 10,516 | |
| Lees N K | 2,071 | |
| Leeson M A | 639 | |
| Leet J | 21,870 | 275 |
| Lefferson H D | 21,523 | 290 |
| Legard K J | 431 | |
| Legg J R | 8,786 | |
| Lehegarate A L | 23,574 | 224 |
| Lehman T | 2,909 | |
| Lehmann E | 35,773 | |
| Lehrke H F W | 24,969 | 1,121 |
| Leibel J | 22,289 | 665 |
| Leigh F W R | 35,693 | 2,798 |
| Leighton D | 12,687 | |
| Leighton J F | 24,423 | 342 |
| Leiper L | 21,941 | |
| Leith M | 1,159 | |
| Leith M | 748 | |
| Lejeune B | 18,097 | |
| Lejins V | 3,410 | |
| Lemay A A | 22,812 | |
| Lemcke J O | 24,387 | |
| Lemcke R J | 20,578 | |
| Lemire L G | 28,454 | |
| Lemky A I | 25,000 | |
| Lenaghan B V | 22,418 | |
| Leneve E W | 27,098 | 800 |
| Lennartz H | 33,796 | 115 |
| Lenton B J | 26,864 | 100 |
| Lentz D W | 37,288 | |
| Leon A | 1,920 | |
| Leonard C A | 17,473 | |
| Leonard D | 17,921 | |
| Leong J K | 21,508 | 1,366 |
| Leonhardt C L | 27,667 | 360 |
| Lepage L | 18,578 | |
| Lepage R J Z | 32,064 | |
| Lepard K V | 13,821 | |
| Lerose D S | 33,145 | |
| Lesack L E | 27,330 | 848 |
| Lesage W O | 21,868 | |
| Lesergent H C | 14,910 | |
| Lesergent W E | 23,898 | |
| Leslie P M | 18,686 | 338 |
| Lesmister D A | 23,225 | |
| Leson F H | 27,576 | 133 |
| Lesperance G J | 25,363 | |
| Lessard C J | 42,952 | |
| Lessard K M | 14,370 | |
| Lessard L C | 15,088 | |
| Lestander K | 1,198 | |
| Lesyk D W | 30,532 | 664 |
| Lesyk K N | 18,296 | |
| Letkeman R | 529 | |
| Letourneau G R | 25,253 | |
| Letsos J E | 18,595 | 267 |
| Letts F G | 1,027 | |
| Leuenberger E | 20,071 | |
| Levesque D H | 26,531 | |
| Levesque D J | 1,442 | |
| Levesque M R | 4,337 | |
| Levis C C | 3,498 | |
| Levy C S | 11,006 | |
| Lewis C S | 36,642 | |
| Lewis D G | 22,142 | 469 |
| Lewis D W | 1,869 | |
| Lewis F J | 43,465 | 220 |
| Lewis G W | 26,277 | |
| Lewis J | 10,560 | 29 |
| Lewis J W | 16,916 | |
| Lewis L | 23,483 | 71 |
| Lewis L A | 30,027 | 852 |
| Lewis M | 25,939 | 64 |
| Lewis P A | 20,690 | |
| Lewis R I | 18,484 | |
| Liebrecht S D | 20,026 | |
| Likes R | 30,584 | 1,125 |
| Likness S K | 25,369 | 536 |
| Lillico A | 26,352 | |
| Limacher A R | 51,078 | 2,199 |
| Limacher R J | 29,367 | |
| Lincoln P L | 19,128 | |
| Lind J A | 26,029 | |
| Lind W D | 23,231 | |
| Lindahl S A | 25,902 | |
| Lindal B | 18,730 | |
| Lindberg G W | 10,026 | |
| Lindgren M J | 18,455 | |
| Lindhout L | 4,935 | |
| Lindsay B A L | 25,033 | 163 |
| Lindsay E R | 28,099 | 917 |
| Lindsay G G | 8,656 | |
| Lindsay J R | 6,224 | |
| Lindsay W D | 36,375 | |
| Lindsay W D | 24,441 | 140 |
| Lindsell W R | 33,600 | |
| Lindstein N A | 16,729 | |
| Lineen A R | 36,536 | |
| Lines A F | 21,126 | 4,643 |
| Lines J E | 22,048 | |
| Lines R F | 26,695 | 6,448 |
| Linfield E J | 4,856 | |
| Linton H | 25,475 | |
| Linton T W | 8,425 | |
| Lintott B D | 26,258 | 2,040 |
| Lion H H | 11,143 | |
| Lipinski C P | 28,996 | 415 |
| Lipinski R C | 24,136 | |
| Lippa C J | 26,868 | 188 |
| Lisk K E | 29,458 | 1,360 |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Lisman J | 51,824 | 4,602 |
| Lister D | 19,093 | |
| Lister D R | 45,323 | 6,522 |
| Lithgow K | 21,710 | 596 |
| Littau B H | 16,061 | 215 |
| Little J L | 22,141 | |
| Littlejohn G G | 21,934 | |
| Livingstone D | 6,816 | |
| Livolsi A | 18,358 | 1,812 |
| Livsey P E | 9,510 | |
| Lloyd E K | 39,459 | 7,684 |
| Lloyd G E | 1,451 | |
| Lloyd T A | 13,489 | 15 |
| Lloyd W H | 2,200 | |
| Lobay G P | 30,279 | 657 |
| Lobay J M | 4,020 | |
| Lobe G L | 4,598 | |
| Locke B B | 24,633 | |
| Locke E A | 33,111 | 2,436 |
| Locke P S | 31,772 | 1,826 |
| Lockyer J E | 22,293 | 36 |
| Loewen G J | 45,792 | |
| Lofgren R L | 32,578 | |
| Lofthouse P | 38,966 | 1,192 |
| Logan A W | 22,327 | 1,601 |
| Logan B | 6,901 | |
| Logan J | 18,248 | |
| Logan J K | 20,953 | 692 |
| Logan J R | 35,251 | 1,472 |
| Logus J | 4,032 | |
| Loik B J | 21,495 | |
| Loik W | 14,630 | 514 |
| Loiselle N J | 35,740 | |
| Lomas G | 32,936 | 6,127 |
| Lomas K R | 10,582 | |
| Lomas R | 32,629 | 22 |
| Lommer R S | 18,730 | 190 |
| Long D | 27,273 | 5,257 |
| Long D | 32,394 | |
| Long F L | 15,289 | |
| Long G A | 26,438 | |
| Longdo R I | 22,333 | |
| Longman C J | 9,959 | |
| Longson B A | | 475 |
| Loonstra L L | 20,890 | |
| Lopehandia J R | 10,548 | |
| Lord C E | 26,864 | 2,444 |
| Lorette R M | 46,068 | 2,619 |
| Lorgere J A | 23,724 | 13 |
| Lorimer A R | 23,828 | 107 |
| Loseth G | 8,832 | |
| Loshuk J D | 26,065 | 1,961 |
| Lothian L P | 1,253 | |
| Lothrop G J | 23,295 | |
| Lotosky A | 7,387 | |
| Lott G L | 12,440 | 3,409 |
| Loucks D | 5,038 | |
| Lougheed D N | 28,054 | |
| Lougheed W D | 19,030 | |
| Louie A P | 25,049 | |
| Loutit J C | 22,747 | |
| Love D N | 9,598 | |
| Love G W | 28,473 | 539 |
| Loveday J C | 25,608 | |
| Lovell G A | 22,415 | 562 |
| Lovell M G | 17,107 | |
| Loveseth L W | 8,781 | |
| Lovestrom A J | 30,552 | 442 |
| Lovestrom K D | 30,585 | 163 |
| Lovestrom R D | 43,686 | |
| Lovett J B | 33,389 | 1,996 |
| Lovett K | 35,013 | |
| Low P S | 18,687 | |
| Lowe A R | 35,693 | 5,719 |
| Lowe D W | 25,713 | 239 |
| Lowe G S | 17,594 | |
| Lowe H E | 22,926 | 1,944 |
| Lowe J | 23,334 | 402 |
| Lowe R T | 27,745 | |
| Lowe T W | 3,343 | |
| Lowery C | 12,417 | |
| Lowes D N | 22,372 | 333 |
| Lowgood S | 16,238 | 352 |
| Lowndes J M | 23,166 | |
| Lowrie M M | 13,614 | |
| Lowry D P | 20,067 | |
| Lowry M G | 7,017 | 3,021 |
| Lowther K M | 28,871 | 1,440 |
| Lowther N | 22,415 | |
| Lubbers J R | 22,577 | |
| Lubinich M R | 20,691 | 212 |
| Lucas C J | 39,218 | |
| Lucas J W | 25,965 | |
| Lucci P M | 25,409 | |
| Luchinski J | 26,404 | |
| Luciak E | 22,471 | 5,720 |
| Luck G C | 1,554 | |
| Luckhart K J | 3,869 | |
| Ludtke W N | 22,499 | |
| Lukat A E | 23,447 | 605 |
| Lukawesky K W | 29,928 | 2,023 |
| Luke G W | 10,329 | |
| Luker D M | 1,218 | |
| Lum M F | 27,817 | 526 |
| Lum P M | 19,708 | |
| Lunan C R | 22,941 | |
| Lund B A | 946 | |
| Lund E A | 54,874 | 10,204 |
| Lund L A | 24,870 | |
| Lund M | 8,214 | |
| Lundgren N E | 16,844 | |
| Lundin G B | 10,282 | |
| Lundman R C | 17,047 | |
| Lundy M J | 23,783 | 327 |
| Lunzmann A I | 23,622 | |
| Lupton T | 22,799 | 929 |
| Lussier J | 21,843 | |
| Lust W L | 18,858 | |
| Luthi D M | 17,128 | |
| Lutley C H | 26,507 | |
| Luttervelt D H | 26,531 | 171 |
| Lutz M C | 1,603 | |
| Lux I | 12,667 | 328 |
| Lyager Y | 4,237 | |
| Lyall W R | 48,548 | 4,550 |
| Lyford R W | 25,663 | |
| Lynam M A | 4,387 | 852 |
| Lynch D L | 19,130 | |
| Lynch F C | 6,404 | |
| Lynch G G | 25,728 | |
| Lynch G R | 19,755 | |
| Lynde C J | 6,036 | |
| Lyngard B J | 999 | |
| Lynn M J | 21,049 | |
| Lyons D | 23,420 | 10,780 |
| Lyons H W | 11,074 | |
| Lyons J | 31,505 | 125 |
| Lyons J W | 412 | |
| Ma L | 18,421 | |
| MacAlpine A | 1,014 | |
| MacAulay D L | 20,114 | 872 |
| MacBeth S | 18,517 | |
| MacColl R F | 23,169 | 454 |
| MacDonald A J | 4,592 | |
| MacDonald A L | 1,780 | |
| MacDonald B J | 42,352 | 7,511 |
| MacDonald C | 17,492 | 169 |
| MacDonald D M | 20,681 | |
| MacDonald G S | 34,721 | 2,139 |
| MacDonald H B | 20,968 | 4,836 |
| MacDonald J | 21,623 | |
| MacDonald J A | 28,908 | |
| MacDonald J D | 25,376 | 440 |
| MacDonald J E | 27,405 | 31 |
| MacDonald K A | 1,058 | |
| MacDonald K R | 17,208 | 1,103 |
| MacDonald L | 24,034 | |
| MacDonald L B | 38,535 | |
| MacDonald R F | 22,317 | |
| MacDonald R I | 9,116 | |
| MacDonald R W | 24,460 | |
| MacDonald S J | 7,124 | |
| MacDonald W A | 26,158 | |
| MacDonald W R | 25,856 | |
| MacDonell W J | 25,363 | |
| MacDougall D S | 21,397 | |
| MacDougall E D | 21,817 | |
| MacDougall J A | 22,145 | |
| Macedo A | 18,163 | |
| Macey S A | 24,693 | 1,315 |
| MacFarlane D R | 25,970 | 91 |
| MacFarlane W T | 25,403 | 1,945 |
| MacGregor R C | 45,606 | 11,482 |
| Machin P A | 22,768 | |
| MacInnes A G | 12,612 | |
| MacIntyre A | 28,845 | 1,386 |
| Mack L L | 28,422 | |
| Mack R E | 26,864 | 6,800 |
| MacKay A | 4,968 | |
| MacKay B D | 3,974 | |
| MacKay B F | 49,934 | |
| MacKay D G | 26,972 | |
| MacKay D W | 22,732 | |
| MacKay G A | 26,717 | 1,759 |
| MacKay J | 23,986 | |
| MacKay T K | 30,112 | |
| MacKenzie A D | 22,382 | |
| MacKenzie F | 23,751 | |
| MacKenzie I W | 37,882 | 1,068 |
| MacKenzie J A | 20,430 | |
| MacKenzie K E | 33,364 | |
| MacKenzie P D | 2,294 | 191 |
| MacKenzie W E | 6,142 | |
| MacKinnon A E | 23,985 | |
| MacKinnon D R | 34,809 | |
| MacKnight D G | 25,510 | |
| MacLachlan K D | 2,331 | |
| MacLean A | 23,516 | 96 |
| MacLean A C | 22,810 | |
| MacLean A M | 18,450 | |
| MacLean D N | 27,659 | 736 |
| MacLean P N | 23,803 | |
| MacLennan A J | 398 | |
| MacLennan L L | 2,366 | |
| MacLeod C J | 30,024 | 7,789 |
| MacLeod K R | 23,831 | |
| MacMillan J | 31,651 | 4,165 |
| MacMillan J M | 25,880 | |
| MacMillan M | 3,688 | |
| MacNab D W | 45,126 | 2,549 |
| MacNab L A | 19,132 | |
| MacNair G | 30,595 | 8,816 |
| MacNeil M K | 20,726 | |
| MacNeil R | 25,235 | |
| Maco L | 25,363 | |
| MacPhee S | 19,128 | |
| MacPherson D N | 26,014 | |
| MacPherson J | 6,023 | |
| MacPherson M | 19,359 | |
| MacRae B E | 1,853 | |
| MacRae T J | 26,916 | 2,848 |
| MacSween D I | 32,918 | 6,031 |
| MacTavish J | 19,090 | 125 |
| MacTavish P | 5,418 | |
| MacVicar D C | 48,995 | 4,559 |
| Madden J | 12,716 | |
| Maddison W J | 20,328 | |
| Madelung B L | 2,071 | |
| Madelung L M | 23,943 | 2,835 |
| Mader J G | 24,055 | 883 |
| Madigan H G | 17,862 | |
| Madrigga L J | 14,430 | |
| Madsen B E | 1,293 | |
| Madsen K E D | 31,690 | |
| Madsen P E | 26,288 | 52 |
| Magas M S | 37,849 | 822 |
| Magdanz R C | 32,333 | |
| Magdy S | 25,463 | |
| Magee A A | 23,987 | |
| Magnus R D | 6,377 | |
| Magnuson R E | 23,706 | |
| Magnusson D L | 13,154 | 926 |
| Mah A K | 32,267 | 3,725 |
| Mah K K | 27,301 | 23 |
| Mahaffey R T | 22,340 | 81 |
| Mahoney B W | 10,614 | |
| Mahoney E W | 28,533 | |
| Mahood P J | 29,079 | 1,235 |
| Mai R | 24,655 | 683 |
| Maibauer M E | 26,058 | 64 |
| Mailhot K R | 25,801 | 564 |
| Maitland W J | 26,755 | 3,478 |
| Major D E | 3,118 | 255 |
| Major M E | 24,920 | |
| Mak H K | 11,674 | 630 |
| Mak P C | 11,065 | |
| Makarewicz N | 22,060 | 539 |
| Makaroff D L | 4,853 | |
| Makayev M | 46,598 | |
| Makayev M B | 38,373 | 1,685 |
| Makayey D D | 3,375 | |
| Makeiv E | 23,786 | |
| Makeiv J H | 40,583 | |
| Makeiv S W | 34,347 | 163 |
| Maki B A | 25,389 | |
| Maki T | 2,259 | |
| Makonin P P | 22,965 | |
| Makortoff P F | 29,924 | 466 |
| Makowichuk R | 23,297 | |
| Malakoff G F | 20,519 | |
| Malbon M Y | 18,292 | |
| Malcolm A L | 20,714 | 2,282 |
| Malcolm K W | 39,885 | 1,981 |
| Malekow S M | 24,090 | |
| Malkin P | 2,393 | |
| Malkin W | 2,416 | |
| Mallach S | 246 | |
| Mallam R S | 22,687 | |
| Mallow L | 21,609 | |
| Malm H E | 33,564 | 161 |
| Malmberg E I | 12,663 | |
| Maloan P A | 2,930 | |
| Maloff I | 1,327 | |
| Maloff J | 8,668 | |
| Maloff M M | 10,700 | |
| Malthus B M | 1,866 | |
| Manahan M A | 18,580 | |
| Manchak R R | 9,368 | |
| Mandziak M P | 20,932 | |
| Mang C L | 15,482 | |
| Mangat R J | 23,538 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Manhas A S | 25,038 | |
| Manley R L | 25,919 | 62 |
| Mann C L M | 5,130 | |
| Mann K D | 24,511 | |
| Mann R E | 796 | |
| Mann S T | 18,137 | |
| Manners C | 16,372 | 314 |
| Manson J W | 25,811 | |
| Manuel D A | 42,693 | 867 |
| Marcellin R | 22,978 | |
| Marcer E V | 3,701 | 755 |
| Marchand C P | 27,641 | |
| Marchi J B | 25,030 | 435 |
| Marcotte M | 33,165 | |
| Marcus S L | 18,255 | |
| Marda L J | 13,954 | |
| Marfleet W G | 26,146 | 34 |
| Marier L M | 28,120 | 1,028 |
| Marinus C J | 25,092 | |
| Marion A M | 15,722 | |
| Marion J D | 24,860 | |
| Marion L E | 4,110 | |
| Markin K P | 22,792 | |
| Markin P J | 37,935 | 473 |
| Marlatt K N | 11,557 | |
| Marquardt K E | 23,005 | |
| Marr D G | 1,868 | |
| Marriott F W | 21,843 | |
| Marriott J R | 33,591 | 312 |
| Marriott P T | 30,188 | |
| Marrs D A | 22,124 | 924 |
| Marsh J | 4,799 | |
| Marshall B A | 17,457 | |
| Marshall K | 12,142 | |
| Marshall K G | 38,560 | |
| Marshall L C F | 21,002 | |
| Marshall M C | 25,569 | |
| Marshall R E | 23,639 | 4,076 |
| Marshall R F | 21,664 | |
| Marshall R J | 27,584 | |
| Marshall T E | 21,355 | |
| Marston R E | 28,132 | 301 |
| Martell L | 39,240 | 1,261 |
| Martell L P | 9,456 | |
| Martens A P | 26,440 | |
| Martens D J | 31,044 | 293 |
| Martens F E | 41,752 | 3,022 |
| Martens H P | 24,441 | |
| Martens K M R | 17,468 | |
| Martens M | 26,897 | 675 |
| Martens P G | 2,524 | 1,896 |
| Marticotte P J | 25,799 | |
| Martin D F | 15,059 | |
| Martin D R | 7,853 | |
| Martin E | 18,941 | |
| Martin G P | 5,392 | |
| Martin L | 23,489 | 492 |
| Martin R A | 26,910 | |
| Martin R F | 25,799 | |
| Martin S A | 29,064 | 1,353 |
| Martin S D | 17,831 | |
| Martin T C | 24,743 | |
| Martin V G | 30,796 | |
| Martin W E | 17,212 | |
| Martindale J S | 23,849 | 317 |
| Martyn J | 18,595 | |
| Maruggi A | 3,309 | |
| Marunchak G J | 25,300 | 273 |
| Marunchak J A | 31,040 | |
| Marven R F | 34,639 | |
| Marwood R A | 31,302 | 670 |
| Marx J C | 13,805 | |
| Masch D L | 16,419 | |
| Masini J E | 16,033 | 23 |
| Maslanko R P | 29,758 | |
| Mason B | 2,649 | |
| Mason D P P | 22,183 | 893 |
| Mason M D | 25,363 | 77 |
| Mason W | 22,086 | |
| Massey R G | 25,268 | 2,260 |
| Mast I R | 11,499 | 573 |
| Masters A R | 6,348 | |
| Mastrantonio M | 24,464 | 391 |
| Mate P E | 26,340 | 2,542 |
| Mathers W M | 22,760 | 20 |
| Matheson C W | 5,281 | |
| Matheson D G | 2,446 | |
| Matheson G | 9,006 | |
| Matheson R W | 17,885 | 915 |
| Mathiason B L | 625 | |
| Mathieson G G | 28,013 | 2,319 |
| Mathieson R W | 36,931 | 4,045 |
| Mathura P | 28,150 | 477 |
| Matisz G E | 21,594 | 9,050 |
| Matkovic R | 18,886 | |
| Matos M C | 15,867 | |
| Matsuda S Y | 31,420 | |
| Matthews F E | 22,489 | |
| Matthews G A | 23,912 | |
| Matthews I R | 25,298 | |
| Matthews J J | 332 | |
| Matthews J R | 24,753 | |
| Matthews R A | 29,554 | |
| Matthews R A | 23,017 | |
| Matthews R E | 39,162 | |
| Matthews R G | 27,070 | |
| Matthews R G | 28,391 | |
| Matthews R L | 29,459 | |
| Matthias J A | 35,232 | |
| Matthias K W | 34,866 | |
| Mattson W A | 23,349 | |
| Matuga R | 7,980 | |
| Matusky F | 21,903 | |
| Maughan N W | 24,989 | 120 |
| Mawle J L | 38,255 | |
| Maximchuk F W | 24,667 | 287 |
| Maxwell R K | 22,461 | 257 |
| May D F | 27,539 | 5,040 |
| May H J | 20,046 | |
| May H J | 26,787 | 265 |
| May M | 24,841 | 293 |
| May W H | 14,285 | |
| Maydiniuk G E | 22,304 | 59 |
| Mayer J W | 24,029 | |
| Mayer R L | 26,442 | 175 |
| Mayer W | 27,297 | 603 |
| Mayes D R | 30,240 | |
| Mayner J | 22,199 | |
| Mazuch L | 32,986 | 2,674 |
| Mazurak A L | 23,224 | 7 |
| Mazzei E P | 26,600 | 456 |
| McAbee C R | 18,124 | |
| McAdam D | 6,425 | |
| McAlister J H | 849 | |
| McAllister H E | 26,349 | |
| McAllister J M | 24,661 | 685 |
| McAllister R S | 28,665 | |
| McAlpine J | 25,561 | |
| McArthur M G | 29,394 | 261 |
| McAuley M | 11,914 | |
| McAuley M J | 8,381 | |
| McAvity B D | 38,552 | 1,075 |
| McBeth N T | 23,560 | |
| McBride G D | 22,999 | 540 |
| McBride K L | 17,673 | |
| McBride T P | 22,833 | |
| McBurney C J | 17,096 | |
| McCabe J A | 26,565 | |
| McCaffery B M | 23,562 | 1,724 |
| McCall F B | 18,832 | |
| McCall L M | 5,023 | |
| McCallum D M | 24,421 | |
| McCallum D W | 29,016 | 3,688 |
| McCallum G J | 4,920 | |
| McCallum M C | 23,795 | 1,289 |
| McCammon F M | 18,264 | |
| McCandlish M R | 17,361 | |
| McCargar W A | 32,109 | 1,426 |
| McCarthy J | 10,748 | 1,047 |
| McCaskill D J | 24,564 | 5,244 |
| McCauley D J | 22,593 | |
| McCaw B P | 18,706 | 496 |
| McCaw M J | 24,317 | 120 |
| McClean J A | 25,307 | 643 |
| McCliesh T | 24,572 | |
| McClinton D E | 6,325 | |
| McClure J C | 3,634 | |
| McCluskey P A | 23,453 | |
| McColl C J | 26,896 | 489 |
| McCombs C T | 18,287 | 310 |
| McConnell D G | 21,943 | |
| McConnell F | 22,706 | 84 |
| McConnell I | 2,727 | 103 |
| McCooey M L | 29,275 | 197 |
| McCoy G E | 23,243 | 984 |
| McCoy J P | 24,658 | 2,775 |
| McCrae V M | 17,367 | 361 |
| McCrea P | 18,455 | |
| McCreight W J | 20,747 | |
| McCrindle A M | 3,939 | |
| McCuaig D W | 3,461 | |
| McCuish T | 19,052 | |
| McCulloch J G | 31,995 | |
| McCullough C A R | 14,192 | |
| McCune K L | 25,043 | |
| McCune P V | 24,885 | |
| McCurrach P C | 27,140 | |
| McDade G E | 27,058 | |
| McDermid L | 17,973 | 682 |
| McDermid R M | 24,465 | 3,465 |
| McDermott D B | 22,333 | |
| McDicken J D | 48,340 | 3,673 |
| McDonald D L | 22,540 | 573 |
| McDonald D W | 9,086 | |
| McDonald F E | 24,118 | 648 |
| McDonald G B | 2,533 | |
| McDonald J | 22,151 | 844 |
| McDonald J D | 25,363 | 741 |
| McDonald K M | 11,847 | |
| McDonald M A | 428 | |
| McDonald N B | 24,055 | 638 |
| McDonald R F | 23,783 | |
| McDonald R F | 10,199 | 520 |
| McDonald R J | 23,950 | |
| McDonald R R | 28,250 | |
| McDonald R V | 23,262 | 7 |
| McDonald W J | 44,365 | 1,095 |
| McDonell J P | 39,084 | 15,580 |
| McDonnell C A | 17,374 | 217 |
| McDonnell N K | 29,353 | 349 |
| McDonnell R T | 24,977 | 160 |
| McDonnell W J | 22,411 | |
| McDougall I C | 24,762 | |
| McDougall J | 8,519 | 137 |
| McDougall J T | 22,318 | |
| McDougall W G | 27,810 | |
| McEachern G D | 21,658 | 135 |
| McEachren W R | 25,914 | 1,985 |
| McElderry D C | 9,596 | |
| McEwen B J | 23,003 | 1,618 |
| McEwen B W | 23,184 | 1,557 |
| McFadden G | 19,438 | 1,237 |
| McFadden R C | 22,947 | |
| McFarlan C E | 22,671 | |
| McFarlan C W | 9,335 | |
| McFarland A | 38,881 | 203 |
| McFarland L T | 24,895 | |
| McFarlane J D | 41,942 | 69 |
| McFarlane P A | 33,991 | |
| McFarlane R B | 8,542 | |
| McFaul R L | 9,676 | |
| McGarvey G M | 24,522 | |
| McGavin D A | 25,325 | |
| McGeachy D G | 22,710 | |
| McGee R V | 29,890 | 531 |
| McGillivray C E | 19,809 | |
| McGimpsey R J | 25,555 | 737 |
| McGinnis N C | 32,616 | |
| McGivern K J | 16,774 | |
| McGivern N J | 23,766 | |
| McGorman B W | 33,406 | 2,053 |
| McGowan R L | 24,777 | |
| McGreeghan H W | 17,959 | |
| McGregor B G | 1,293 | |
| McGregor W D | 27,225 | |
| McGuire K J | 21,462 | |
| McGuire P | 5,567 | |
| McHugh W A | 26,696 | 2,177 |
| McIldoon W J | 18,597 | |
| McIlveen S P | 19,130 | |
| McInnes C H | 16,755 | |
| McInnes P W | 23,719 | |
| McInnes W A | 25,799 | |
| McInnis C M | 22,635 | |
| McIntosh R N | 26,819 | 44 |
| McIntosh R R | 22,627 | |
| McIntyre D M | 19,130 | |
| McIntyre J W | 26,143 | 8,766 |
| McIntyre M E | 4,282 | |
| McJannet D L | 30,661 | |
| McKamey R J | 19,702 | 305 |
| McKay A | 1,562 | |
| McKay B C | 17,708 | |
| McKay C | 737 | |
| McKay E E | 25,795 | |
| McKay I L | 18,951 | |
| McKay J D | 23,092 | |
| McKay J J | 2,940 | |
| McKay J L | 23,581 | |
| McKay J W | 23,271 | |
| McKay M G | 531 | |
| McKay W H | 24,600 | |
| McKee B | 14,446 | 1,962 |
| McKee D S | 29,749 | 957 |
| McKee J H | 1,739 | |
| McKee L R | 25,947 | |
| McKeigan J L | 16,407 | |
| McKenna D W | 4,936 | |
| McKenzie B | 24,341 | 939 |
| McKenzie H I | 28,508 | 582 |
| McKenzie J G | 3,454 | |
| McKenzie J T | 21,685 | |
| McKenzie S H | 19,547 | 696 |
| McKenzie W | 24,191 | |
| McKenzie W F | 19,509 | |
| McKeown B R | 51,824 | 8,961 |
| McKeown S M | 9,578 | |
| McKerracher C D | 9,800 | |
| McKillican D V | 27,346 | 327 |
| McKillop D W | 34,417 | |
| McKimmie D | 25,973 | 527 |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| McKinlay E M | 31,802 | 2,512 |
| McKinley P S | 24,306 | 2,568 |
| McKinnell J M | 766 | 614 |
| McKinnon M W | 10,605 | |
| McKinstry G R | 25,850 | |
| McLardy D | 10,071 | |
| McLaren B R | 19,128 | |
| McLaren D F | 3,155 | |
| McLaren J H | 25,363 | |
| McLaren M L | 32,578 | |
| McLaughlin B | 3,356 | |
| McLaughlin D A | 22,126 | 30 |
| McLaughlin D H | 3,893 | |
| McLaughlin P J | 22,654 | 2,857 |
| McLaughlin R S | 6,061 | 562 |
| McLean C | 18,570 | |
| McLean D B | 22,796 | |
| McLean F T | 8,449 | |
| McLean G D | 22,489 | 37 |
| McLean R A | 9,712 | |
| McLean R I | 21,940 | |
| McLean R R | 29,059 | 59 |
| McLean R W | 34,132 | |
| McLean R W | 26,314 | |
| McLean W J | 28,996 | |
| McLellan D B | 22,992 | |
| McLellan J D | 22,943 | |
| McLellan R D | 22,896 | |
| McLennan D C | 27,261 | 887 |
| McLeod A R | 26,901 | |
| McLeod B | 19,164 | |
| McLeod B M | 19,128 | 235 |
| McLeod C S | 22,261 | |
| McLeod E F | 29,631 | |
| McLeod I E | 27,484 | |
| McLeod I N | 25,436 | 304 |
| McLeod K F | 1,720 | |
| McLeod N | 10,119 | 291 |
| McLeod N D | 23,323 | |
| McLeod R M | 9,690 | 5,098 |
| McLinden J | 24,379 | |
| McLuckie A W | 6,128 | 15 |
| McMahon G J | 1,735 | |
| McMahon T M | 26,092 | |
| McMahon T T | 28,295 | 9 |
| McMann E S | 25,054 | 15 |
| McMeans N A | 23,767 | 771 |
| McMeekin W E | 42,072 | |
| McMillan J K L | 24,055 | |
| McMillan J T | 25,733 | |
| McMillan M G | 25,363 | 3,485 |
| McMillan W H | 22,707 | |
| McMullen L D | 18,307 | |
| McMurdo J D | 9,717 | |
| McMurter J M | 24,838 | |
| McMurtrie J C | 22,201 | |
| McNair T | 1,846 | |
| McNaught K | 18,597 | |
| McNay M J | 7,964 | |
| McNee J M | 35,351 | |
| McNee N L | 25,215 | |
| McNeil G | 3,878 | |
| McNeill G G | 23,098 | |
| McNeill J M | 50,167 | 1,346 |
| McNicholas L V | 40,338 | 544 |
| McNutt G E | 31,255 | |
| McPhee G | 21,659 | 146 |
| McPhee J A | 26,183 | |
| McPherson D K | 33,723 | 1,024 |
| McPherson G F | 19,338 | |
| McPherson G M | 25,125 | |
| McPherson S E | 27,512 | |
| McQuade T | 188 | |
| McQueen A D | 12,293 | |
| McQueen C M | 24,077 | 1,246 |
| McQueen R J | 23,813 | 36 |
| McQuillan R | 24,660 | |
| McRae C A | 3,222 | |
| McRae L F | 5,862 | |
| McRae N H | 30,086 | 3,307 |
| McTavish D J | 34,956 | 137 |
| McTavish R W | 17,919 | |
| McWilliams K | 17,357 | |
| Meadmore R B | 37,005 | |
| Meads E A | 48,690 | 4,364 |
| Mearns G L | 22,152 | |
| Measure G | 21,906 | 237 |
| Medcalf S A | 19,269 | |
| Medema F | 10,164 | |
| Meeks R E | 27,465 | |
| Meerman H D | 18,253 | 181 |
| Meerman W | 10,283 | |
| Meers R S | 39,320 | 1,236 |
| Meester H J | 23,937 | 171 |
| Megaro R | 16,209 | |
| Meidinger J F | 45,606 | 9,037 |
| Meier D D | 24,782 | 14 |
| Meister S L | 2,957 | |
| Meldrum M R | 20,932 | |
| Melnychuk B | 22,095 | |
| Melnyk R E | 25,897 | |
| Meloro D | 26,585 | |
| Mendes J A | 25,904 | |
| Menhinick D A | 22,891 | |
| Mennie L W | 23,621 | 754 |
| Mercer A | 23,703 | |
| Mercer D C | 22,129 | |
| Mercer D L | 31,394 | |
| Mercer J A | 3,091 | |
| Mercer W E | 49,985 | 3,948 |
| Merchant J F | 28,303 | 250 |
| Mercier P R | 23,171 | 109 |
| Mercs G M | 25,365 | 654 |
| Merit G | 22,708 | |
| Merk K B | 17,493 | |
| Merkel G A | 33,564 | 218 |
| Merkel R A | 30,715 | |
| Merluk T N | 27,604 | |
| Merrall G J | 21,670 | |
| Merrett L A | 27,889 | 614 |
| Merrick B E | 25,414 | 7 |
| Merriman D S | 5,397 | |
| Merry G F | 24,907 | |
| Merston N H | 25,707 | |
| Mertton J G | 29,555 | 9,926 |
| Merwin L | 24,534 | 132 |
| Metcalf R W | 3,339 | |
| Metcalf W L | 7,692 | 123 |
| Methot R D | 29,383 | 5,320 |
| Metka D W | 6,890 | |
| Metz V | 17,990 | 1,015 |
| Metzger W O | 25,363 | 879 |
| Meuser H | 21,658 | |
| Mewhort J D | 31,272 | 220 |
| Meyer H R | 1,216 | 304 |
| Meyer J P | 23,892 | |
| Meyers A J | 22,965 | |
| Meyers C F | 2,835 | |
| Mezei T E | 6,952 | |
| Michaloski J | 26,444 | 330 |
| Michaloski T | 15,437 | 105 |
| Michals R J | 3,304 | |
| Michaluk E A | 8,481 | |
| Michaud D J | 26,207 | |
| Michelin G W | 5,152 | |
| Michell R P | 24,231 | |
| Mickey R H | 26,220 | |
| Middleton H H | 25,767 | 302 |
| Migneault R H | 24,182 | 404 |
| Miki G T | 22,272 | |
| Miki R | 25,096 | |
| Mikkelsen B F | 28,059 | |
| Milburn P R | 32,377 | 1,081 |
| Mildenberger T | 1,317 | |
| Miles J R | 9,444 | |
| Milinazzo F | 21,025 | |
| Mill J W | 34,210 | 3,464 |
| Millar [illegible] M | 37,723 | 153 |
| Miller A | 27,954 | |
| Miller B A | 16,808 | |
| Miller D E | 23,681 | 2,645 |
| Miller D G | 25,363 | 255 |
| Miller D J | 20,269 | |
| Miller E K | 16,255 | 133 |
| Miller F | 27,744 | 1,383 |
| Miller G E | 22,753 | 4,254 |
| Miller G F | 23,815 | |
| Miller G K | 3,601 | |
| Miller G R | 7,075 | |
| Miller H D | 28,524 | 43 |
| Miller I | 20,185 | |
| Miller I A W | 29,649 | 4,105 |
| Miller J A | 23,774 | |
| Miller K A | 4,979 | |
| Miller K R | 18,595 | 338 |
| Miller L | 25,402 | 1,444 |
| Miller N | 1,479 | |
| Miller P J | 22,887 | |
| Miller R | 25,885 | |
| Miller R F | 8,387 | |
| Miller R T | 16,289 | |
| Miller V J | 21,547 | 1,055 |
| Miller W | 22,120 | |
| Miller W | 25,196 | |
| Miller W | 4,257 | |
| Miller W A | 31,432 | |
| Miller W S | 26,867 | 2,022 |
| Miller-Tait F W | 16,241 | |
| Milligan D W | 28,269 | 1,250 |
| Milligan R J | 7,987 | |
| Milliken G R | 21,246 | |
| Mills J N | 27,414 | |
| Mills P | 18,772 | |
| Mills S | 25,944 | |
| Milne A A | 24,580 | |
| Milne A K | 22,370 | |
| Milne C R | 31,897 | 986 |
| Milne G R | 24,838 | 64 |
| Milner L P | 10,585 | |
| Milton T T | 17,368 | |
| Minchin M | 17,356 | |
| Miner M E | 4,254 | |
| Minger S J | 13,474 | |
| Minifie C A | 26,096 | |
| Minifie T B | 38,285 | 7,832 |
| Minnabarriett V C | 980 | |
| Mintak D O | 27,386 | |
| Mintak J | 32,875 | 11,600 |
| Misko J M | 19,130 | |
| Misyk M A | 23,299 | 779 |
| Mitchell A R | 34,109 | 34 |
| Mitchell B | 17,882 | |
| Mitchell D R | 23,182 | 130 |
| Mitchell F D | 23,639 | |
| Mitchell G | 25,455 | |
| Mitchell G D | 22,507 | |
| Mitchell G L G | 15,693 | |
| Mitchell I J | 1,172 | |
| Mitchell J P | 21,590 | |
| Mitchell K A | 30,756 | |
| Mitchell L | 18,497 | |
| Mitchell M T | 20,934 | |
| Mitchell M W | 1,966 | |
| Mitchell R G | 4,969 | |
| Mitchell S E | 3,579 | |
| Mitchell W | 25,086 | |
| Mitton D | 9,919 | |
| Miyahara L K | 22,138 | 4,730 |
| Mochizuki R K | 33,003 | 191 |
| Moehling A G | 3,909 | |
| Moehling C O | 1,554 | |
| Moen J I | 3,259 | |
| Moffat C R | 31,909 | |
| Moffat L | 1,478 | |
| Moffat W B | 12,220 | 920 |
| Moffat W W | 25,175 | 108 |
| Moffatt F R | 9,277 | |
| Moffatt L W | 32,736 | |
| Moffatt W G | | 69 |
| Moffet S J | 24,055 | |
| Mogenson M | 455 | |
| Mogielka K W | 14,304 | |
| Mohamed S S | 8,843 | |
| Mohoruk C | 11,594 | |
| Moilliet J L | 2,624 | |
| Moir A R | 38,348 | |
| Molendyk B J | 4,024 | 69 |
| Molendyk M T | 24,705 | |
| Molendyk T | 26,298 | 440 |
| Moline L | 27,041 | |
| Molleken G R | 22,315 | 102 |
| Moller D D | 2,203 | |
| Moller W B | 567 | |
| Mollerud R H | 265 | |
| Molyneaux W T | 24,426 | |
| Monaghan T J | 12,715 | 2,267 |
| Mondini T | 9,194 | |
| Monnette H A | 28,088 | 6,857 |
| Monnington D J | 24,233 | |
| Montador A J | 45,098 | 9,411 |
| Montague T | 23,784 | |
| Montemayor J C | 391 | 748 |
| Montgomery D | 30,584 | 1,075 |
| Montgomery J A | 20,985 | 21 |
| Montgomery R H | 33,553 | |
| Montgomery W | 38,509 | 1,162 |
| Montgomery W A | 25,363 | 1,408 |
| Moody A P | 26,452 | |
| Moody P L | 25,799 | |
| Mook L J | 21,710 | |
| Mooney D G | 25,702 | 283 |
| Moore C | 6,323 | 324 |
| Moore D N | 46,019 | 15,351 |
| Moore D R | 20,505 | 677 |
| Moore E J | 19,154 | |
| Moore G A | 42,352 | |
| Moore H C | 27,238 | |
| Moore H J | 28,385 | |
| Moore J E G | 19,842 | |
| Moore L G | 30,276 | 635 |
| Moore R B | 13,895 | |
| Moore R D | 13,111 | 125 |
| Moore R J | 20,374 | 2,524 |
| Moore V A | 24,877 | 418 |
| Moore W A | 21,747 | |
| Moore W F | 4,001 | |
| Moorhouse T L | 10,384 | 387 |
| Mooy W R | 14,179 | |
| Morabito A | 16,536 | |
| Mornes W E | 1,243 | |
| Moran E A | 1,665 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Moreau J H | 30,620 | |
| Moreau P F | 24,722 | 647 |
| Moreau S | 18,624 | |
| Morey F J | 52,292 | 267 |
| Morgan H D G | 26,809 | 1,433 |
| Morgan P M | 25,934 | |
| Morgan R | 4,589 | |
| Morgenthaler A F | 26,481 | |
| Morice K E | 6,496 | |
| Morin J J | 22,651 | |
| Morley J H | 44,267 | 3,115 |
| Morris D W | 25,266 | 1,126 |
| Morris G M | 54,811 | 4,355 |
| Morris I G | 21,804 | |
| Morris J W | 47,326 | 1,170 |
| Morris R G | 21,557 | 1,059 |
| Morris S M | 4,735 | |
| Morrison D J | 26,341 | 4,303 |
| Morrison E A | 21,106 | |
| Morrison J H | 3,620 | |
| Morrison J S | 10,733 | |
| Morrissey K L | 22,705 | |
| Morrow L V | 29,343 | 312 |
| Morry G | 22,831 | 306 |
| Morse D M | 24,112 | 14 |
| Morse G L | 22,998 | |
| Mortenson R L | 21,719 | |
| Mortimer A J | 4,316 | 507 |
| Mortimer D M C | 24,918 | 200 |
| Mortimer H S | 26,293 | 1,378 |
| Morton V E | 30,950 | 1,661 |
| Mosby G E | 30,469 | 6,424 |
| Moser A T S | 22,509 | 111 |
| Moser J G | 34,325 | 491 |
| Moshenko P W | 5,037 | |
| Mosher L T | 9,512 | |
| Mosimann J | 9,976 | |
| Mosser C W | 25,801 | |
| Mosser G A | 24,081 | |
| Mossey D | 21,929 | |
| Mossman C A | 33,564 | 403 |
| Mosure A D | 26,354 | 75 |
| Motloch M | 22,464 | |
| Mottershead P A | 20,795 | 1,315 |
| Mottershead T M | 1,909 | |
| Mottishaw J B | 34,392 | 2,448 |
| Mouat M K | 19,891 | |
| Mounsey F W | 24,897 | |
| Moutray K B | 7,049 | |
| Movold C A | 6,618 | 2,711 |
| Mowat F C | 19,293 | |
| Mowatt C J | 10,392 | |
| Mowatt G M | 30,425 | |
| Mucha A J | 23,598 | 653 |
| Mudry J | 23,890 | 536 |
| Mueller J W | 23,352 | |
| Mueller R P | 27,413 | 597 |
| Muir D E | 23,907 | |
| Muir D S | 22,332 | |
| Muir K | 9,032 | |
| Muirhead K P | 20,277 | |
| Mulcahy T J | 3,036 | |
| Muldoon J | 12,138 | |
| Mulvahill J E | 28,732 | 215 |
| Mulvey J M | 32,501 | 2,068 |
| Mumford W L | 28,671 | 148 |
| Munce D M | 22,742 | 115 |
| Mundreon T P | 22,135 | |
| Munich D G | 30,611 | 514 |
| Munkholm C A | 19,606 | 1,023 |
| Munn P L | 30,994 | 544 |
| Munro A M | 20,454 | |
| Munro F H | 25,888 | |
| Munro R J | 385 | |
| Munro T C | 27,096 | |
| Muntean R K | 22,699 | |
| Murcheson R A | 4,522 | |
| Murdoch D G | 19,250 | |
| Murdock A J | 22,332 | |
| Murdock J | 34,974 | 128 |
| Murley L | 18,287 | |
| Murphy D | 10,179 | |
| Murphy E A | 22,650 | |
| Murphy J H | 9,082 | |
| Murphy J P | 25,695 | |
| Murphy J W | 33,017 | 226 |
| Murphy M A | | 30 |
| Murphy N M | 22,448 | 313 |
| Murphy P S | 26,864 | 2,316 |
| Murphy T K | 24,692 | |
| Murphy T L | 22,945 | |
| Murphy T V | 5,681 | |
| Murphy W A | 20,411 | 1,529 |
| Murphy W L | 23,280 | |
| Murray A F | 25,522 | 398 |
| Murray A V | 2,749 | |
| Murray B E | 23,858 | |
| Murray C R | 22,667 | |
| Murray D J | 28,925 | 1,008 |
| Murray H J | 19,140 | 4,005 |
| Murray J R | 24,076 | |
| Murray K | 24,662 | 441 |
| Murray V R | 23 | |
| Murthi J N | 34,456 | 886 |
| Mussallem G | 23,630 | 292 |
| Musselwhite G J | 8,837 | |
| Mussick J A | 26,267 | |
| Mustafa D | 15,527 | |
| Mutch W E | 23,937 | 1,960 |
| Mycholuk M | 18,699 | |
| Myers E S | 22,778 | |
| Myers H K | 30,146 | |
| Myers T A | 22,048 | |
| Myszkowski M | 379 | |
| Naccarato M J | 22,545 | 27 |
| Nadeau M | 21,876 | |
| Nadon L | 9,362 | |
| Nagasaka H H | 27,965 | 323 |
| Nagata S S | 20,045 | |
| Nagel D B | 18,597 | |
| Nagy A L | 32,601 | |
| Nagy M | 9,704 | |
| Naherny L | 10,137 | |
| Nabulak S A | 1,989 | |
| Nair S | 25,872 | 1,055 |
| Nakatsu T | 31,102 | 3,895 |
| Nakazawa K | 22,771 | |
| Nancekivell R L | 22,330 | 1,502 |
| Naran Z | 18,586 | |
| Nash E W | 17,281 | |
| Nash N N | 36,136 | 3,066 |
| Nason E J | 2,919 | |
| Natalizio P G | 1,788 | |
| Naude S | 3,351 | |
| Nault D L | 18,309 | |
| Naychuk J | 9,251 | |
| Neale F W | 26,037 | 191 |
| Neale J R | 21,727 | 791 |
| Neale M F | 13,996 | |
| Nealis D M | 23,462 | |
| Neall R M | 26,126 | |
| Neave M V | 25,639 | |
| Nedzelski C L | 1,333 | |
| Needoba E D | 22,804 | |
| Nehaj A | 24,901 | |
| Nehaj R A A | 19,068 | |
| Neigum M | 22,664 | |
| Neigum N J | 8,879 | 454 |
| Neil J | 23,925 | |
| Neill R A | 23,910 | |
| Neilson G R | 8,146 | |
| Neisen C | 22,198 | |
| Nelega P | 2,965 | |
| Nelitz E W | 22,821 | |
| Nelles L E | 31,379 | |
| Nelson D R | 26,057 | |
| Nelson H E | 13,569 | |
| Nelson H E B | 24,593 | 5,886 |
| Nelson H W | 25,183 | |
| Nelson J W | 47,264 | 6,290 |
| Nelson K M | 27,278 | 114 |
| Nelson L A | 27,239 | 515 |
| Nelson R A | 22,523 | |
| Nelson S D | 9,076 | |
| Nemeth M | 15,555 | 2,808 |
| Nerbas I R | 26,046 | 122 |
| Neros B W | 16,029 | |
| Neros D A | 13,621 | |
| Nesbitt M A | 22,869 | |
| Nesbitt R M | 24,812 | |
| Nesting A T | 38,904 | 1,695 |
| Netherton S F | 24,630 | 44 |
| Netzel K | 14,019 | 3,804 |
| Netzel K M | 19,387 | |
| Netzel M S | 11,682 | |
| Neu S M | 9,678 | |
| Neubauer G M | 6,851 | |
| Neudorf D | 16,309 | |
| Neudorf D | 14,503 | |
| Neufeld D | 24,405 | 68 |
| Neufeld L E | 20,852 | 483 |
| Neufeld R H | 35,572 | |
| Neuman V | 27,124 | |
| Neumann P | 27,552 | |
| Neumann R E | 23,320 | 1,070 |
| Neville R W | 33,900 | |
| Neville V | 7,174 | 76 |
| Newcomb A J | 26,332 | 1,505 |
| Newcombe B R | 16,109 | |
| Newcombe E L | 5,370 | |
| Newell B S | 17,540 | |
| Newlands M J | 25,014 | 695 |
| Newman W C | 25,636 | 1,435 |
| Newman W E J | 32,284 | |
| Newsham D | 19,163 | |
| Newsome E M | 23,810 | |
| Newstead B J | 18,597 | |
| Newstead L M | 19,130 | |
| Newth G R | 24,105 | 1,055 |
| Newton B D | 25,302 | |
| Newton E M | 2,690 | |
| Newton H M | 27,059 | 720 |
| Newton K S | 20,675 | |
| Newton M | 44,282 | |
| Newton R M | 35,173 | |
| Ng S J | 23,946 | 1,581 |
| Ngai D | 12,435 | 645 |
| Nias J M S | 36,105 | 2,027 |
| Nicholas K I | 22,416 | |
| Nicholls R | 24,882 | 326 |
| Nicholls W W | 29,759 | 654 |
| Nichols A M | 24,514 | |
| Nichols C E | 23,286 | |
| Nichols E N | 25,546 | 335 |
| Nichols S A | 6,579 | |
| Nicholson A D | 3,551 | |
| Nicholson G W | 26,243 | |
| Nicholson M | 24,515 | |
| Nicholson P G | 34,393 | |
| Nicholson R J | 25,697 | |
| Nickel C | 24,157 | 7 |
| Nickel I H | 13,083 | |
| Nickel S G | 30,027 | 2,532 |
| Nickel S V L | 5,567 | |
| Nickells G E | 30,521 | |
| Nickels B | 21,658 | |
| Nickerson D R | 975 | |
| Nickerson P R | 2,014 | |
| Nickisch A J | 22,811 | |
| Nickle S | 5,059 | |
| Nicolson B F | 21,456 | 136 |
| Nicolson J | 23,303 | |
| Niehaus B E | 33,622 | 531 |
| Nielsen A | 9,751 | |
| Nielsen B T | 43,326 | 8,982 |
| Nielsen E | 13,471 | |
| Nielsen E C | 25,972 | |
| Nielsen G A | 10,344 | |
| Nielsen G F | 28,305 | |
| Nielsen J M | 22,036 | |
| Nielsen R | 22,315 | |
| Nielson D M | 23,805 | 3,181 |
| Nieman J L | 21,251 | |
| Niemi K N | 25,570 | |
| Niemiec C | 23,823 | |
| Niezen H | 25,363 | 150 |
| Nijhoff J R | 30,639 | |
| Nilsen K G | 21,561 | |
| Ninatti N J | 22,163 | |
| Nirwan K | 28,721 | 1,767 |
| Nishihara J | 20,462 | 5,683 |
| Nishiuchi J M | 22,870 | 327 |
| Nissila J H | 23,456 | 470 |
| Nixon D B | 24,241 | 425 |
| Noakes A W | 15,980 | |
| Noakes R M | 35,877 | |
| Noakes T L | 21,829 | |
| Nobbs L F V | 23,489 | |
| Noble A | 23,159 | |
| Noble K L | 24,018 | |
| Nobles C T | 5,751 | |
| Nole J E | 13,447 | |
| Nolt D R | 22,718 | |
| Noordam A | 26,448 | |
| Norberg R M | 19,128 | |
| Norbygard P H L | 23,231 | 64 |
| Nordstokke M M | 25,394 | 172 |
| Nordstrom D R | 32,413 | 1,030 |
| Nordstrom N C | 34,745 | |
| Nordstrom W N | 26,234 | |
| Norman B A | 811 | |
| Norman W I | 21,876 | |
| Normand C R S | 8,701 | 242 |
| Normand T J | 19,648 | |
| Normoyle K | 14,031 | |
| Norn D | 24,300 | |
| Norquay J G | 15,576 | |
| Norris G G | 2,103 | |
| Norris W B | 25,263 | |
| Norstrom A | 26,220 | 1,063 |
| Norstrom D A | 26,021 | |
| Northcott J E | 12,412 | 1,941 |
| Norton M J | 18,126 | |
| Nosek D M | 14,456 | 7 |
| Nosek M A | 23,454 | |
| Novak J D | 306 | |
| Novasad V M | 15,249 | |
| Nurse R S | 30,535 | |
| Nuttall J | 17,048 | |
| Nutting E E | 28,632 | 743 |
| Nuyens M | 8,656 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Nye C | 5,248 | |
| Nye T V | 12,924 | |
| Nyffeler M R | 24,001 | 5,363 |
| Nygaard E R | 25,840 | |
| Nyland D | 43,907 | 5,171 |
| Nyman D R | 1,566 | 136 |
| Nyman K B | 25,268 | |
| Nystrom C | 19,624 | 498 |
| O Rafferty C M | 10,585 | |
| O'Brey A J | 20,347 | |
| O'Brien K | 20,903 | 280 |
| O'Brien R C | 25,033 | |
| O'Bryan J E | 26,926 | 723 |
| O'Bryan J P | 25,363 | 167 |
| O'Connor I W | 26,022 | |
| O'Dine L G | 29,482 | 1,207 |
| O'Flaherty J R | 2,002 | |
| O'Genski G G | 4,268 | |
| O'Neill C | 10,613 | |
| O'Neill N D | 43,666 | 1,021 |
| O'Reilly M D | 5,204 | |
| O'Sullivan B T | 4,392 | |
| O'Toole J P | 33,111 | 2,272 |
| O'Toole S D | 31,228 | |
| Oakford B J | 27,197 | |
| Oakley G A | 18,620 | |
| Oakley J E | 20,520 | 301 |
| Oakley K R | 12,881 | |
| Oakley R M | 33,353 | 346 |
| Oakley S | 4,551 | |
| Obee S | 18,275 | 197 |
| Obrien R G | 26,864 | 378 |
| Obzera J A | 2,767 | |
| Odell L G | 13,214 | |
| Odenbach R J | 30,175 | |
| Odin D J | 25,751 | 596 |
| Odowichuk M W | 34,464 | |
| Oe D | 26,284 | |
| Oeser J M | 22,963 | 2,747 |
| Ogden J M | 19,130 | |
| Ogden T T | 26,249 | 325 |
| Ogden W L | 25,727 | 898 |
| Ogilvie R B | 4,169 | 23 |
| Ogilvie V J | 23,294 | 7 |
| Ogloff R L | 21,876 | 929 |
| Ogmundson W H | 23,383 | |
| Ohlhausen A E | 26,348 | 1,071 |
| Ohlhausen L B | 24,174 | 1,858 |
| Okeefe M | 3,327 | |
| Olafson R O | 13,781 | |
| Oldfield E C | 24,548 | |
| Oldridge R B | 20,723 | |
| Olds C H | 2,388 | |
| Olhausen L O | 16,035 | |
| Oliarny J H | 25,879 | |
| Olin R E | 24,117 | 397 |
| Olinger R P | 25,862 | 373 |
| Olisoff A A | 588 | |
| Oliver C | 9,349 | |
| Oliver D L | 43,378 | 2,657 |
| Oliver J R | 30,243 | |
| Oliver L N | 23,848 | |
| Oliver M F | 39,222 | 1,248 |
| Oliver R D | 3,733 | |
| Oliver R J | 1,587 | |
| Oliver R L | 8,797 | |
| Oliver S | 13,940 | 11,453 |
| Olivier L S | 22,867 | |
| Olleck G M | 24,689 | 73 |
| Ollenberger R P | 22,795 | |
| Olmstead J R | 46,453 | 8,609 |
| Olney J | 4,805 | |
| Olsen A A | 20,932 | |
| Olsen A C | 5,422 | |
| Olsen B B | 28,041 | 648 |
| Olsen W | 15,180 | 4,674 |
| Olson A | 28,500 | |
| Olson A G | 510 | |
| Olson D A | 20,115 | |
| Olson H | 3,887 | |
| Olson J F | 21,728 | |
| Olson J R | 17,173 | |
| Olson J R | 10,958 | |
| Olson L L | 32,691 | 4,214 |
| Olson M H | 25,464 | |
| Olson P A | 29,902 | |
| Olson V E | 24,808 | |
| Olsson J W | 33,819 | |
| Olthof E R | 8,381 | |
| Olynyk C M | 16,553 | 249 |
| Oman D E | 26,085 | |
| Oman R T | 23,483 | |
| Omori V | 11,454 | |
| Onciul K F | 14,807 | |
| Ondrack L S | 13,233 | |
| Onhasey S M | 45,048 | |
| Onions J | 28,391 | 600 |

| | Salary $ | Travel $ |
|---|---|---|
| Onions J E | 16,153 | 4,290 |
| Opdahl A K | 22,373 | |
| Oplasage M | 9,887 | |
| Oram C E | 8,101 | |
| Oram M E | 17,015 | |
| Orcutt W L | 2,126 | |
| Orrey R C | 30,882 | 1,357 |
| Ortis C G | 18,643 | 682 |
| Osachoff D | 14,332 | 1,605 |
| Osborne C L | 8,736 | |
| Osborne C R | 27,719 | |
| Osborne D K | 28,004 | 7 |
| Osborne R L | 38,473 | 3,259 |
| Osenjak H | 31,244 | 1,504 |
| Ostashek T | 12,147 | 207 |
| Osterberg W K | 27,399 | 590 |
| Ostertag R V | 19,996 | 71 |
| Ostrom I G | 3,135 | |
| Ostrom J E | 9,222 | |
| Oswald J O | 21,785 | |
| Otsig D | 26,161 | |
| Ottesen K R | 23,403 | |
| Otto L L | 30,605 | 2,467 |
| Oudot B | 21,413 | 127 |
| Oudshoorn A | 37,649 | 3,904 |
| Overholt A | 21,871 | |
| Overholt D I | 2,528 | |
| Overholt G M | 27,609 | 727 |
| Ovington A W | 25,268 | 120 |
| Ovington F W C | 22,350 | |
| Owen C F | 25,882 | |
| Owen D L | 10,760 | |
| Owen D M | 23,527 | |
| Owen G H | 29,501 | 733 |
| Owen G J | 1,993 | |
| Owen L S | 17,527 | |
| Owen T | 33,148 | 6,058 |
| Oxenham R K | 23,246 | |
| Ozeroff A A | 28,333 | |
| Paalvast J | 19,565 | 115 |
| Pabin J A | 34,195 | 300 |
| Paddon G L | 14,780 | 7,500 |
| Paege S R | 19,275 | |
| Pagani L | 24,837 | |
| Pagani M | 20,884 | |
| Pagdin R A | 22,768 | 2,141 |
| Page G | 424 | |
| Page G S | 21,905 | |
| Page J D | 15,751 | |
| Page Y | 17,374 | |
| Pages V | 24,549 | 66 |
| Paget B M | 23,656 | 1,309 |
| Pahl J | 25,795 | 221 |
| Painchaud L R | 22,470 | 301 |
| Paine P C | 25,974 | |
| Painter W M | 24,055 | |
| Pakka R R | 24,833 | 828 |
| Pakka S D | 11,978 | |
| Paladino R B | 22,672 | |
| Palagian M | 26,426 | |
| Palesch D J | 20,579 | |
| Paley E | 27,735 | 2,774 |
| Palmateer B S | 26,856 | |
| Palmateer D R | 24,478 | |
| Palmer F G | 30,186 | 1,187 |
| Palmer J J S | 33,641 | 27 |
| Palmer J R | 23,414 | |
| Palmer W A | 22,607 | |
| Palmer W J | 25,496 | |
| Paloposki G W | 30,421 | 871 |
| Paloposki S G | 43,579 | 3,610 |
| Palumbo B | 26,864 | |
| Pancich K R | 12,716 | |
| Panda G | 18,603 | 103 |
| Panduro R | 18,597 | |
| Pankiw W | 12,254 | |
| Pankratz J | 19,276 | 396 |
| Pankratz R K | 26,390 | 2,063 |
| Pannekoek H C | 27,659 | |
| Pannell B G | 13,079 | |
| Panton R S | 1,914 | |
| Panton R W | 23,582 | 1,462 |
| Pape D M | 26,965 | |
| Pape R J | 16,606 | |
| Pappin R R | 11,410 | |
| Pappin S | 1,847 | |
| Paquette D L | 26,552 | 281 |
| Paquette J E L | 23,376 | |
| Paradowski E W | 24,285 | |
| Paradowski L A | 26,319 | |
| Parchmann H | 20,106 | 272 |
| Parent P E | 28,099 | 399 |
| Park A A | 22,011 | |
| Park L C | 28,078 | 319 |
| Parker C E | 25,012 | |
| Parker D P | 19,462 | |

| | Salary $ | Travel $ |
|---|---|---|
| Parker E A | 15,770 | |
| Parker J F | 42,661 | 16,768 |
| Parker J G | 34,564 | 1,679 |
| Parker R C | 10,205 | |
| Parkes D A | 22,904 | |
| Parkes D R | 53,794 | 4,438 |
| Parkes M B | 16,634 | |
| Parkin D R H | 25,813 | 297 |
| Parkinson D M H | 28,987 | |
| Parkinson L | 25,224 | 4,074 |
| Parks J N | 19,903 | 272 |
| Parr S J | 26,058 | |
| Parsons H G | 27,444 | 144 |
| Parsons K A | 20,940 | |
| Parsons M | 28,246 | 442 |
| Partington K R | 11,289 | 531 |
| Partridge S M | 177 | |
| Paschal B | 21,899 | |
| Pasco J L | 24,196 | |
| Passenger L A | 26,970 | |
| Passerin A M | 25,820 | |
| Pastor R A | 31,574 | |
| Patch S | 25,266 | 506 |
| Patershuk K A | 4,272 | |
| Paterson R E | 32,408 | |
| Paton J D | 24,406 | 201 |
| Patrick G | 640 | |
| Patrick G D | 11,291 | |
| Patterson B L | 28,174 | 4,764 |
| Patterson J | 20,977 | 53 |
| Patterson H | 4,305 | |
| Patterson L T | 30,830 | 3,547 |
| Patterson M | 11,470 | |
| Patterson M E | 21,793 | 371 |
| Patterson M R | 28,892 | 5,098 |
| Patterson R W | 27,923 | 22 |
| Pattie J E | 1,436 | |
| Pattie L G | 30,060 | 392 |
| Pattullo C E | 9,783 | |
| Paul A D | 33,132 | 1,440 |
| Paul D R | 34,609 | |
| Paul L N | 21,990 | |
| Paul L N | 27,907 | |
| Pauls M D | 27,044 | 285 |
| Paulson L M | 33,111 | 3,039 |
| Pavan B | 25,276 | |
| Pavanel R A | 26,463 | |
| Payne A A | 29,060 | |
| Payne B G | 20,902 | |
| Payne J G | 24,071 | |
| Payne P | 12,046 | |
| Peacock C A R | 25,366 | |
| Peake M J | 24,055 | 1,114 |
| Pearce A H | 34,295 | |
| Pearce B W | 33,111 | 1,362 |
| Pearce D B | 29,241 | 953 |
| Pearce D E | 26,826 | |
| Pearce R P | 19,826 | |
| Pearlson C H | 2,031 | |
| Pearse D G | 2,050 | |
| Pearson A A | 1,321 | |
| Pearson G W | 2,725 | 421 |
| Pearson H S | 22,857 | |
| Pearson K S | 1,807 | |
| Pearson M E | 22,229 | |
| Pearson R A | 25,853 | 369 |
| Pearson R L | 35,615 | |
| Pechnik W E | 34,706 | |
| Peck C | 14,041 | 900 |
| Pecora D J | 10,125 | |
| Pectin N | 18,790 | 1.502 |
| Pedersen E A | 3,309 | |
| Pedersen H P | 41,002 | 1,151 |
| Pedersen O | 33,111 | |
| Pedersen R | 25,820 | |
| Pedersen R A | 33,590 | |
| Pederson A L | 31,288 | |
| Pederson O N | 28,286 | 2,188 |
| Pedneault H V | 28,083 | 3,641 |
| Peebles D P | 28,212 | 2,377 |
| Peebles W A | 14,181 | |
| Peet D H | 34,021 | 304 |
| Peever H M | 23,863 | 167 |
| Pelech W | 27,467 | 1,133 |
| Pellegrin D F | 2,464 | |
| Pelletier D | 22,218 | 288 |
| Pelletier E R | 25,597 | 57 |
| Peloso A A | 28,074 | 223 |
| Peloso R J | 30,486 | |
| Pelz L | 13,232 | |
| Pendrak M J | 6,689 | |
| Pendry E D | 22,936 | |
| Pendry J J | 13,951 | |
| Pengelly G J | 27,500 | 528 |
| Pengelly L M | 17,249 | |
| Penman W D | 28,099 | |
| Penner B H | 34,771 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Penner B J | 47,244 | 524 |
| Penner D G | 23,422 | |
| Penner E A | 2,982 | |
| Penner H | 25,771 | 575 |
| Penner H J | 21,857 | |
| Penner K W | 26,115 | |
| Penner R | 26,540 | |
| Penner R | 37,691 | |
| Penner R H | 21,971 | |
| Penney B R | 23,282 | 14 |
| Penning R A | 20,635 | |
| Penzes F L | 24,055 | 82 |
| Pepper D M | 7,279 | |
| Perala A P | 23,477 | |
| Perepelkin B C | 24,181 | 727 |
| Pereverzeff J | 21,473 | |
| Perich M M | 24,107 | |
| Perkin D C | 14,329 | |
| Perkins C A | 13,746 | |
| Perkins G L | 32,736 | |
| Perreault J E | 1,151 | |
| Perreault J V | 23,653 | |
| Perry D | 766 | |
| Perry J | 5,595 | |
| Perry N L | 18,595 | |
| Perry P S | 46,407 | 2,470 |
| Perry R K | 31,197 | |
| Perry Y M | 18,549 | |
| Persson D R | 13,049 | |
| Pesth S B | 18,634 | 259 |
| Petch B A | 19,339 | |
| Petch S I | 22,774 | |
| Peter E C | 41,354 | |
| Peter L A | 23,394 | |
| Peters H | 663 | |
| Peters J I | 32,138 | |
| Peters K | 8,767 | 266 |
| Peters K K | 25,467 | |
| Peters L | 24,490 | 1,189 |
| Peters L J | | 27 |
| Peters P H | 25,991 | |
| Peters S L | 20,025 | 1,033 |
| Peterson A S | 23,821 | |
| Peterson D A | 24,970 | 1,236 |
| Peterson E H | 23,919 | |
| Peterson G C | 25,167 | |
| Peterson G D | 16,634 | |
| Peterson G Z | 27,526 | |
| Peterson J J | 24,378 | |
| Peterson J V | 21,302 | |
| Petford D M | 21,120 | |
| Petho B L L | 24,687 | |
| Petreny J L | 18,864 | |
| Petrie R J | 3,360 | |
| Petrie R W | 22,361 | 496 |
| Petteapice J C | 22,198 | 38 |
| Pettersen J | 21,887 | |
| Pettifer P | 16,554 | |
| Pettigrew D L | 19,262 | 239 |
| Petty A J | 34,216 | |
| Petty J H | 26,084 | |
| Pfeffer F | 15,081 | |
| Pfeiffer R R | 24,513 | |
| Phaneuf P | 22,784 | |
| Phare C L | 29,485 | |
| Phelps R L | 13,049 | |
| Phelps W C | 28,758 | 4,148 |
| Philbrick R D | 17,447 | |
| Philips K | 25,784 | 447 |
| Phillips B E | 22,673 | 431 |
| Phillips C A | 21,875 | |
| Phillips C W | 19,551 | |
| Phillips E C | 42,520 | 704 |
| Phillips G | 28,307 | |
| Phillips H I | 8,836 | |
| Phillips J F | 36,311 | 5,247 |
| Phillips J J | 20,549 | 216 |
| Phillips J W | 25,837 | |
| Phillips K L | 20,512 | 878 |
| Phillips R J | 18,316 | |
| Phillips S G | 27,025 | |
| Philpot D A | 24,000 | |
| Philpot J T | 21,171 | |
| Philpott E E | 3,796 | |
| Pickering G A | 23,801 | |
| Pickering P M | 19,128 | |
| Pickering R E | 25,287 | |
| Pickles F R | 28,099 | 443 |
| Pickles F R | 20,486 | |
| Pickles G A | 24,607 | 2,494 |
| Pidgeon A W | 23,013 | |
| Pidgeon W J | 12,442 | |
| Pidskalny W | 25,458 | 7 |
| Pierce T D | 18,669 | |
| Pietila S F | 9,930 | |
| Pighin D J | 21,483 | 76 |
| Pighin M | 14,740 | |

| | Salary $ | Travel $ |
|---|---|---|
| Piilo J | 16,954 | |
| Pijl W J | 32,771 | 1,241 |
| Pike D D | 21,782 | |
| Pike I R | 26,689 | 334 |
| Piket G H | 24,193 | |
| Piket H R D | 20,187 | 461 |
| Pilkington S D | 19,269 | |
| Piltz W R | 10,542 | |
| Pimlott R J | 24,055 | |
| Pineault R L | 4,876 | |
| Pinese P L | 18,054 | |
| Pinette L | 25,162 | 357 |
| Pinkerton R | 363 | |
| Piper D S | 28,560 | 657 |
| Piperno D | 25,558 | |
| Piroddi D | 22,705 | 138 |
| Pisoney D G | 9,122 | 10 |
| Pitcairn I | 2,193 | |
| Pitcher A | 24,510 | |
| Pite J A | 9,082 | |
| Pitt D G | 28,252 | 14 |
| Pitt S G | 2,237 | |
| Pittman J D | 1,175 | |
| Pitts H E | 2,834 | |
| Pitz J L | 1,913 | |
| Place J H | 23,103 | |
| Plamondon T | 2,042 | 1,202 |
| Planiden A D | 27,536 | 3,735 |
| Planiden P | [illegible] | |
| Planidin F | 22,520 | |
| Plant S C | 22,428 | 2,094 |
| Plante R E | 24,438 | 151 |
| Plantz H | 23,758 | |
| Plastow A G | 20,520 | |
| Platt B J | 9,581 | |
| Platz G J | 22,147 | |
| Platz S M | 8,807 | |
| Player D J | 17,426 | |
| Plottel M J | 29,800 | 1,804 |
| Plummer J L | 27,397 | |
| Plummer K G | 2,812 | |
| Plummer L H | 35,089 | |
| Pluschke R J | 23,804 | 663 |
| Poch T L | 22,132 | 6,039 |
| Podmoroff S | 8,292 | |
| Podovinikoff J | 22,018 | |
| Poetsch H | 23,533 | 488 |
| Pogany C L | 9,553 | |
| Pogson M | 17,382 | |
| Pohl B R | 24,586 | |
| Poirier J | 4,879 | |
| Poirier J C | 25,077 | |
| Poitras A | 35,552 | 154 |
| Poland F C | 28,050 | 1,788 |
| Polillo T | 20,522 | |
| Pollard E R | 21,464 | |
| Pollitt J A | 26,285 | |
| Pollock D C Jr | 26,351 | 244 |
| Pollock J G | 25,974 | |
| Polnau R A | 22,555 | |
| Polsom T C | 782 | |
| Polysou N | 36,394 | 1,833 |
| Pommer L B | 26,327 | 530 |
| Pompu L E | 2,247 | |
| Ponzini M T | 32,087 | |
| Poole C J | 1,950 | |
| Poole M | 1,012 | |
| Poole W T | 22,731 | |
| Pope D A | 6,902 | |
| Pope R G | 6,101 | 1,379 |
| Popoff G P | 14,326 | |
| Popoff H F | 47,326 | 7,234 |
| Popoff W P | 1,204 | |
| Popp A L | 29,644 | 920 |
| Popp C A | 25,763 | |
| Popp C B | 5,103 | |
| Poppe M E | 4,245 | |
| Porco A | 24,349 | |
| Porter K W | 25,765 | |
| Porter N W | 23,162 | |
| Porter R A | 13,606 | |
| Posnick P | 22,744 | 331 |
| Postnikoff M | 22,930 | |
| Postnikoff N L | 26,724 | 3,733 |
| Postulo S | 23,982 | 568 |
| Poth J B | 22,328 | |
| Pothier J B | 1,204 | |
| Pott L G | 22,991 | |
| Potter E L | 25,924 | 231 |
| Potter Y C | 16,962 | |
| Pousette R M | 5,848 | |
| Poustie V W | 25,088 | |
| Pouwells G B | 25,799 | |
| Pow N E | 8,530 | |
| Powell C W | 23,669 | |
| Powell G H B | 25,820 | |
| Powell J C | 20,366 | |

| | Salary $ | Travel $ |
|---|---|---|
| Powell R J | 9,886 | |
| Powell V E | 25,036 | |
| Powell W F | 26,666 | |
| Powers L E | 27,644 | 81 |
| Powers W M | 11,600 | 458 |
| Poznikoff A | 26,528 | |
| Poznikoff F F | 30,183 | |
| Pozzobon G | 20,334 | 473 |
| Prachnau P J | 17,506 | 281 |
| Prasad S K | 25,074 | |
| Pratt A R | 22,402 | |
| Pratt H L | 11,688 | |
| Pratt M C | 30,378 | 162 |
| Pratt R | 36,402 | 7,541 |
| Pratt S D | 26,387 | 2,231 |
| Praught D R | 8,408 | |
| Prazma A | 22,300 | 828 |
| Prehara D W | 10,013 | |
| Prentice P H | 22,145 | 219 |
| Prescott J | 21,811 | |
| Prescott J P | 21,102 | |
| Press E J | 23,867 | |
| Prest R W | 3,973 | |
| Preston B R | 2,507 | |
| Preston R D | 22,958 | |
| Pretty D G | 24,109 | |
| Prevost D | 3,191 | |
| Prewett D J | 27,187 | |
| Prewett J F G | 22,740 | 442 |
| Price A L | 10,891 | |
| Price D F | 25,814 | |
| Price D H | 26,757 | |
| Price D T | 23,310 | 97 |
| Price E F | 22,984 | 32 |
| Price G J | 26,604 | |
| Price G R | 24,955 | |
| Price J G | 24,919 | 143 |
| Price M V | 10,338 | |
| Price S C | 23,479 | |
| Price S E | 51,296 | 2,510 |
| Price T E | 19,130 | |
| Priede J | 8,095 | |
| Priestley C R | 21,060 | 1,581 |
| Prince A | 457 | |
| Prince D H | 24,695 | 249 |
| Pringle P N | 24,055 | 505 |
| Prior G E | 17,298 | |
| Pritchard W R | 4,001 | |
| Probe R T | 23,944 | |
| Proctor R G | 25,301 | 3,898 |
| Prodeahl A | 36,147 | 1,455 |
| Prokopchuk A | | 30 |
| Prokopsky D R | 27,164 | |
| Propp B A | 18,595 | |
| Proteau L J | 23,864 | |
| Proudfoot J E | 21,935 | |
| Proudfoot M A | 32,215 | |
| Proulx A M | 22,643 | 62 |
| Proulx E A | 26,337 | 1,102 |
| Prtoljan L | 23,508 | |
| Pruden P W | 25,363 | |
| Pryma N | 28,956 | |
| Prysiazniuk M | 17,361 | 835 |
| Prystae M K | 22,711 | 223 |
| Pudek E G | 29,914 | |
| Puga C J | 21,068 | 2,442 |
| Puga N | 25,351 | |
| Puhallo W P | 33,111 | 2,342 |
| Pulice S | 27,076 | |
| Pullin W J | 28,112 | |
| Pulver S P | 22,651 | 5,088 |
| Punshon J A | 21,876 | 213 |
| Puppin A R | 30,854 | 52 |
| Purchase R F | 22,295 | |
| Purdey S A | 22,623 | |
| Purdy D L | 22,709 | |
| Purdy V E | 9,520 | |
| Purser W F | 22,000 | 99 |
| Purver D A | 37,655 | |
| Purvis H | 26,421 | |
| Purvis M D | 32,454 | |
| Purvis T A | 22,458 | |
| Pusey C G | 28,101 | 122 |
| Pylatuik G M | 30,181 | 811 |
| Pyle J | 36,785 | 136 |
| Pytrashuk M L | 25,768 | 477 |
| Quaale G A | 10,843 | |
| Quaedvlieg E M | 1,643 | |
| Quaife A | 11,825 | |
| Quarry W N | 30,581 | 3,391 |
| Querin H W | 26,090 | |
| Quesnel A A | 32,436 | 15,417 |
| Quieto M | 24,660 | |
| Quigley C | 23,902 | |
| Quigley S H | 2,686 | 1,380 |
| Quinn G G | 21,819 | |
| Quinn W A | 34,463 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Quinn W J | 20,487 | |
| Quiring D | 1,165 | |
| Quiring G | 22,660 | 1,573 |
| Quiring G | 18,182 | |
| Quock S E | 23,655 | |
| Raabe H J | 22,046 | 231 |
| Raabis G C | 34,263 | 2,947 |
| Racicot L P | 19,130 | 250 |
| Rackham V A | 19,144 | |
| Rad N Z | 23,804 | |
| Raddysh D A | 18,456 | |
| Radley J M | 5,558 | |
| Radley L B | 32,126 | 512 |
| Radloff B J | 30,502 | 268 |
| Radtke G | 21,197 | |
| Rae W A | 26,284 | 344 |
| Raga N | 20,525 | |
| Rai P | 20,068 | |
| Raine R J | 27,995 | 1,399 |
| Rainey J R | 26,464 | |
| Rains D S | 24,226 | |
| Rainsberry M W | 19,128 | |
| Rairie D R | 23,589 | 106 |
| Ralston R S | 34,517 | |
| Ram P | 7,058 | |
| Ram S | 12,176 | |
| Ramnes D H | 22,730 | |
| Ramnes S D | 23,849 | |
| Ramsay C J | 30,893 | 448 |
| Ramsay J | 25,458 | |
| Ramsay K D | 23,788 | |
| Ramsey D J | 30,167 | |
| Ramsey J A | 675 | |
| Ramsey J L | 31,987 | |
| Ramsey K J | 23,245 | |
| Rana K K | 5,722 | |
| Randall D | 23,254 | |
| Rankin A J | 23,387 | 283 |
| Rankin J A | 24,432 | |
| Rankine P J | 23,808 | 1,602 |
| Ranta D D | 36,725 | |
| Raper L | 18,645 | |
| Rapps E U | 33,601 | 1,360 |
| Rapps I | 13,042 | 5,422 |
| Rash R | 1,845 | 307 |
| Rasmussen A M | 14,872 | 935 |
| Rasmussen B J | 4,333 | 232 |
| Rasmussen D | 23,355 | 2,939 |
| Rasmussen E B | 2,655 | |
| Rasmussen F | 22,046 | |
| Rasmussen G V | 31,308 | 5,792 |
| Raspberry F R | 26,083 | |
| Rath J | 28,597 | 128 |
| Rattray A | 49,683 | 545 |
| Rattray K C | 3,308 | |
| Rau R J | 484 | |
| Rauch D A | 891 | |
| Rauch F F | 22,521 | 53 |
| Rauhanen H E | 23,555 | 1,466 |
| Raulick L G | 661 | |
| Raven D A | 33,114 | 3,384 |
| Raven D J H | 30,581 | 364 |
| Raven E S | 25,281 | 51 |
| Ravening D G | 25,684 | |
| Ravnborg B C | 25,876 | 7 |
| Ray G W | 24,167 | |
| Raycraft C L | 21,400 | |
| Rayfield E J | 24,920 | |
| Rayfield I A | 882 | 822 |
| Raymond G F | 28,032 | |
| Rayner C | 19,125 | |
| Rayner W K | 25,747 | 741 |
| Rea A | 3,102 | |
| Read K G | 34,499 | |
| Reading R J | 33,735 | |
| Readshaw E E | 51,078 | 7,587 |
| Reagh E P | 9,927 | |
| Rear W | 10,112 | |
| Reardon B A | 3,884 | |
| Reaume L L | 16,232 | 7,181 |
| Reavie S B | 20,337 | 472 |
| Rebagliati M | 13,039 | |
| Rebalski N P | 25,368 | 3,081 |
| Recchi R J | 27,259 | 878 |
| Recek F | 21,020 | |
| Recknagle E M | 28,287 | 3,618 |
| Rector R C | 5,999 | |
| Redan L | 11,112 | 4,433 |
| Reddecopp K W | 398 | |
| Reddin J L | 26,827 | 779 |
| Redfearn J | 24,052 | |
| Redisky R A | 26,198 | 442 |
| Redlick G B | 22,163 | 639 |
| Redman E C | 39,605 | 3,011 |
| Redmond G S | 12,473 | |
| Redmond M | 2,389 | |
| Reed G M | 22,915 | |
| Reed G W | 23,618 | 1,043 |
| Reed J P | 22,535 | 271 |
| Reed N E | 29,200 | |
| Reeder J | 22,046 | 692 |
| Reekie K C | 23,225 | |
| Reekie R A | 35,185 | 149 |
| Reekie R T | 26,464 | 7,085 |
| Rees D M | 18,572 | |
| Regan D J | 26,578 | |
| Regan R | 9,840 | |
| Regensberger W | 4,891 | |
| Regner M J | 21,921 | |
| Regnier A | 4,743 | |
| Reid A | 2,763 | |
| Reid C N | 20,713 | |
| Reid D C | 24,692 | |
| Reid R | 2,438 | |
| Reid S P | 32,901 | |
| Reid T N | 18,438 | |
| Reilly T D | 22,461 | |
| Reimche R W | 36,978 | 1,975 |
| Reimer D | 23,952 | |
| Reimer E H | 43,760 | 614 |
| Reimer S P | 17,788 | |
| Reimer T F | 27,277 | |
| Reine H G | 23,605 | |
| Reine L N | 23,298 | |
| Reinke N A | 25,012 | |
| Reise C M | 14,381 | |
| Reiter A R | 13,732 | |
| Reitmeier C | 5,647 | |
| Rejman D F | 40,852 | 1,254 |
| Relkey K D | 37,903 | |
| Relkov W G | 23,639 | 1,018 |
| Remillard G P | 24,014 | |
| Remillard J | 25,149 | |
| Remmelg A V | 25,107 | 1,292 |
| Rempel J A | 10,847 | |
| Renke C C | 28,259 | 390 |
| Renneberg J G | 15,879 | |
| Rennie H K | 1,334 | |
| Rensby K M | 36,773 | 5,682 |
| Renz A | 11,857 | |
| Reveley M | 11,732 | |
| Rexin D E | | 931 |
| Reynes J C | 20,934 | 693 |
| Reynolds F D | 29,893 | |
| Reynolds J R | 32,564 | 2,226 |
| Reynolds L M | 7,836 | |
| Reynolds S H | 48,453 | 2,802 |
| Reynolds W H | 18,418 | |
| Rhind W F | 11,107 | |
| Rhode M W | 25,799 | |
| Rhode R C | 22,714 | 877 |
| Rhodes A D | 25,681 | 43 |
| Rhodes D G | 40,193 | 4,389 |
| Rhodes G | 26,725 | 744 |
| Rhodes J A | 6,745 | |
| Rhodes J W | 32,816 | |
| Riccardi F | 17,082 | |
| Ricciardi A | 27,418 | 6,413 |
| Rice D | 23,124 | |
| Rice R | 23,448 | |
| Rich D J | 29,965 | |
| Richards A G | 31,012 | 2,212 |
| Richards B A | 853 | 827 |
| Richards D H | 25,799 | 521 |
| Richards J G | 28,012 | 2,223 |
| Richards J R | 24,161 | 431 |
| Richards W A | 30,581 | 2,201 |
| Richards W S | 34,882 | |
| Richardson K R | 1,053 | |
| Richardson L C | 22,048 | |
| Richardson R J | 26,582 | 4,342 |
| Richardson T H | 13,617 | |
| Richardson W G | 21,091 | 306 |
| Richmond L S | 29,525 | |
| Richmond N R | 8,130 | |
| Richter D M | 3,274 | |
| Rickerby J G | 24,407 | 1,545 |
| Rickett S | 13,234 | 262 |
| Rickett W | 10,713 | |
| Ricketts E H | 24,756 | |
| Rickey D J | 26,114 | |
| Riddell J D | 34,018 | 1,666 |
| Rideout A J | 36,602 | 1,567 |
| Rideout F J | 29,471 | |
| Rideout J D | 23,804 | 459 |
| Ridings D H | 24,059 | |
| Ridings T J | 27,804 | 1,514 |
| Riedl N G | 27,806 | 1,603 |
| Rienks K | 29,947 | 272 |
| Rikley B V | 28,776 | |
| Rimer K F | 24,231 | 338 |
| Rindero R E | 25,801 | 293 |
| Ringheim V M | 11,747 | |
| Rippon R A | 29,390 | |
| Ritchie G W | 31,936 | |
| Ritchie R A | 4,243 | |
| Rivera A G | 31,349 | |
| Rivers D L | 19,038 | 166 |
| Rivett C W | 24,354 | |
| Rizzardo F | 40,618 | 4,102 |
| Robbie J R | 10,182 | |
| Robbins G A | 22,597 | |
| Roberson G H | 23,512 | |
| Roberts C E | 11,523 | |
| Roberts C J | 28,099 | 2,970 |
| Roberts D | 27,220 | 1,015 |
| Roberts D M | 24,357 | |
| Roberts G B | 15,059 | |
| Roberts K M | 1,834 | |
| Roberts M S | 10,412 | |
| Roberts R A | 22,215 | 2,621 |
| Roberts R G | 22,025 | |
| Roberts R W | 5,807 | |
| Roberts S P | 23,994 | |
| Roberts T E | 26,180 | |
| Roberts V | 1,715 | |
| Robertson D A | 27,702 | 175 |
| Robertson D A | 19,354 | 149 |
| Robertson D J | 15,696 | |
| Robertson D S | 20,765 | |
| Robertson G R | 20,069 | |
| Robertson H G | 26,695 | 2,516 |
| Robertson I S | 24,406 | |
| Robertson I W | 1,204 | |
| Robertson J B | 30,581 | 3,943 |
| Robertson J C | 21,945 | 746 |
| Robertson J D | 32,443 | 1,617 |
| Robertson J P | 22,965 | |
| Robertson R E | 28,293 | 449 |
| Robertson R V | 1,851 | |
| Robertson S W | 24,596 | |
| Robinson B T | 21,247 | 391 |
| Robinson D C | 22,551 | |
| Robinson D S | 9,034 | |
| Robinson E J | 41,752 | 6,665 |
| Robinson G N | 21,818 | |
| Robinson I | 13,236 | |
| Robinson J B | 13,446 | |
| Robinson J P | 9,151 | |
| Robinson R | 24,362 | 4,712 |
| Robinson R H | 25,012 | 1,065 |
| Robinson R J | 32,429 | |
| Robinson S D | 21,311 | |
| Robinson S E | 27,016 | |
| Robinson T P | 97 | |
| Robinson T R | 25,899 | 306 |
| Robinson W D | 24,905 | |
| Robinson Z D | 20,088 | |
| Robison C C | 25,799 | 433 |
| Robson G F K | 30,022 | |
| Robson J E | 26,813 | 2,524 |
| Robson W L | 21,990 | 259 |
| Rocca M | 23,765 | |
| Rocic E | 792 | |
| Rockett P L | 9,131 | |
| Rockl A | 468 | |
| Rodger D M | 6,012 | |
| Rodger T S | 26,602 | |
| Rodgers S J | 3,399 | |
| Rodney D L | 4,019 | |
| Rodney G L | 25,363 | 146 |
| Rodrigue R | 30,214 | 1,216 |
| Rodwell E M | 20,932 | 282 |
| Roe D N | 24,211 | |
| Roe J G | 22,014 | |
| Roe J R | 24,436 | |
| Roed D R | 18,506 | |
| Roger W L | 6,477 | |
| Rogers A M | 27,359 | |
| Rogers B R | 23,363 | |
| Rogers D C | 23,801 | |
| Rogers G | 9,358 | |
| Rogers W W | 33,238 | |
| Roland C C | 25,952 | |
| Rolfe W T | 25,946 | 121 |
| Rolin K D | 22,170 | |
| Rollheiser G | 24,408 | 1,312 |
| Rollheiser M | 26,261 | 2,202 |
| Rollings W R | 24,637 | 4,609 |
| Rolls M L | 5,224 | |
| Romanin D V | 3,324 | 258 |
| Romano J A | 20,407 | |
| Romano R C | 32,226 | |
| Romanow M L | 35,586 | 198 |
| Roming D G | 2,035 | |
| Ronald W F | 4,733 | |
| Rondeau G J | 15,733 | 67 |
| Ronmark H A | 42,503 | 1,678 |
| Root B W | 20,336 | |
| Root S J | 127 | |
| Rose D A | 11,021 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Rose G J | 40,761 | |
| Rose K A | 22,406 | |
| Rose L D | 25,801 | 7 |
| Rose W D | 37,983 | |
| Roseboom M W | 2,451 | 1,419 |
| Rosenbaum W | 30,181 | 703 |
| Rosin H F | 26,065 | 1,000 |
| Ross A M | 32,792 | |
| Ross G A | 13,333 | |
| Ross G C | 22,845 | |
| Ross G D | 23,045 | |
| Ross J A | 24,012 | |
| Ross J J | 38,069 | |
| Ross K | 28,723 | 64 |
| Ross L W | 26,352 | 845 |
| Ross M | 680 | |
| Ross M A | 19,185 | 127 |
| Ross S J | 23,393 | |
| Ross T C | 21,754 | |
| Ross T F | 28,302 | 553 |
| Ross-Smith G A | 23,846 | |
| Rossiter M H | 1,481 | |
| Roth D W | 11,817 | |
| Round J C | 22,616 | |
| Rourke J E | 22,513 | |
| Routley H A | 26,156 | |
| Rovati D | 21,309 | |
| Rowan R K J | 13,929 | |
| Rowden M | 30,027 | 893 |
| Rowe A D | 35,935 | |
| Rowe D J | 25,073 | |
| Rowe J E | 1,503 | |
| Rowe J S | 15,846 | |
| Rowe K R | 29,836 | 901 |
| Rowe L | 32,263 | |
| Rowe R B | 25,582 | |
| Rowe R C | 25,032 | 3,664 |
| Rowe T | 9,138 | |
| Rowe W R | 26,119 | 231 |
| Rowe-Sleeman C B | 3,149 | |
| Rowlandson J | 22,142 | |
| Rowley M R | 21,755 | 154 |
| Roy B | 10,585 | |
| Roy D | 10,357 | |
| Roy J I | 9,118 | |
| Roy R I | 20,934 | |
| Roy T P | 8,647 | |
| Roy W S | 25,363 | 2,833 |
| Royston M | 123 | |
| Rozander G V | 25,307 | 181 |
| Rozell D F B | 25,330 | 115 |
| Ruck D C | 28,111 | 323 |
| Rudd R | 24,307 | 331 |
| Rudolph M M | 36,168 | |
| Rueger E R | 26,864 | 6,185 |
| Rumley G | 20,739 | 1,343 |
| Rumpel J A | 37,253 | 250 |
| Runnalls G S | 33,564 | 339 |
| Rupert J C | 4,592 | |
| Rupp H D | 32,495 | |
| Rusch J S | 24,563 | |
| Ruscheinski D | 23,326 | |
| Rushworth R J | 2,803 | 780 |
| Russell E A | 21,527 | |
| Russell F H | 27,398 | 275 |
| Russell G | 19,055 | 1,073 |
| Russell P B | 18,479 | |
| Rutherford C S | 17,636 | |
| Rutherford L S | 30,555 | |
| Rutherford M D | 23,205 | |
| Rutherford R B | 23,375 | |
| Rutherglen T R | 22,875 | |
| Rutledge L D | 16,554 | |
| Rutledge L S M | 42,411 | 1,488 |
| Rutledge M G | 16,802 | |
| Rutledge R R | 27,761 | 1,688 |
| Rutley D J | 27,274 | 312 |
| Rutley R J | 8,077 | 14 |
| Ryan A J | 21,053 | |
| Ryan C A | 15,691 | |
| Ryan C M | 18,209 | 26 |
| Ryan E J | 31,050 | |
| Ryan J N | 14,128 | 989 |
| Ryan R M | 24,841 | 124 |
| Ryan W H | 34,412 | 2,022 |
| Ryckman F | 25,363 | |
| Ryckman J F | 4,279 | |
| Ryckman J M | 29,047 | |
| Ryder C | 13,751 | |
| Ryder D A | 11,994 | |
| Ryder H F | 22,719 | |
| Ryder J | 5,268 | |
| Ryder M C | 2,830 | |
| Ryder P | 1,395 | |
| Ryder R | 11,084 | |
| Ryder W J | 22,038 | |
| Rye C V | 24,405 | |
| Ryter D W | 9,621 | 7 |
| Saari D E | 25,363 | |
| Sabbe M | 16,064 | |
| Saby J D | 31,879 | 174 |
| Saby R A | 27,664 | |
| Sackney N | 25,636 | 82 |
| Sadler D | 20,847 | |
| Sahota G S | 29,373 | 26 |
| Sahota S S | 41,051 | 625 |
| Said F B | 24,169 | 1,671 |
| Sainsbury W E | 27,303 | 334 |
| Salewski D | 22,582 | 106 |
| Salle H P | 27,410 | 748 |
| Sallenback C R | 34,916 | 2,252 |
| Sallenback M P | 17,536 | |
| Salling T V | 1,712 | |
| Salmond D | 24,796 | |
| Salo A | 36,105 | |
| Salvador J R | 7,753 | |
| Sam J Jr | 30,787 | 1,488 |
| Sam L C | 23,885 | |
| Sam M D | 22,950 | |
| Sammon T P | 24,853 | |
| Samograd W | 19,038 | |
| Sample P J | 16,559 | |
| Sampson B R | 25,254 | 228 |
| Sampson D H | 19,393 | |
| Sampson D J | 22,332 | |
| Sampson V | 22,111 | |
| Sandaker M E | 23,400 | |
| Sandberg D B | 523 | |
| Sandberg G R | 22,881 | |
| Sanddar M | 22,305 | |
| Sanders E B | 30,058 | |
| Sanders O C | 31,276 | 400 |
| Sanderson G B | 24,443 | 93 |
| Sanderson R A | 22,532 | 4,861 |
| Sanderson R L | 22,228 | 140 |
| Sanderson S M | 7,611 | |
| Sandford C L | 22,613 | |
| Sandham L W | 5,727 | |
| Sandham P N | 21,876 | |
| Sandre F | 23,303 | 336 |
| Sands B | 19,130 | |
| Sandwith H W | 40,154 | |
| Sanford A J | 3,199 | |
| Sanford B J | 191 | |
| Sanford D L | 5,258 | |
| Saniger E A | 14,297 | |
| Sankey A | 23,644 | |
| Sanoy W J | 1,906 | |
| Sansom D L | 24,385 | |
| Sansom K E | 28,993 | 740 |
| Sansom R L | 24,244 | |
| Santarelli L P | 24,658 | |
| Santorelli N | 25,598 | 1,615 |
| Santoro F | 22,867 | |
| Santoro R N | 15,131 | 16 |
| Sapergia M K | 29,602 | |
| Saremba A M | 9,706 | |
| Saremba C | 4,033 | |
| Saremba J | 27,582 | |
| Sargent J E | 25,804 | |
| Sargent M | 19,130 | |
| Sarkany D M | 2,543 | |
| Sartor A | 20,044 | |
| Sasakamoose P | 21,716 | |
| Sather L | 17,951 | |
| Sauchuk L P | 5,424 | |
| Sauerberg R E | 23,340 | |
| Saul R C | 28,468 | 600 |
| Saunders M J | 3,793 | |
| Saunders T H M | 4,801 | |
| Savage C | 14,524 | |
| Savage C R | 19,980 | |
| Savage K W | 4,532 | |
| Savard S | 18,549 | |
| Savinkoff S | 19,921 | |
| Savoie E L | 24,305 | 459 |
| Sawatzky F H | 34,849 | 10,542 |
| Sawatzky G L | 21,876 | |
| Sawatzky H B | | 75 |
| Sawatzky J O | 10,837 | |
| Sawatzky R F | 29,718 | |
| Sawatzky S J | 22,725 | |
| Sawchuk V | 18,558 | |
| Sawlor W R | 18,644 | 119 |
| Sawyer D B | 23,969 | 1,121 |
| Sayer J T | 2,436 | |
| Sayers A B | 25,652 | |
| Scarff E L | 32,629 | |
| Scarr C | 12,178 | 2,240 |
| Scarr C R | 1,669 | |
| Scarr P J T | 41,651 | 821 |
| Schaab L P | 18,595 | 598 |
| Schadlich R | 1,159 | |
| Schaefer M V | 22,391 | 3,487 |
| Schar E | 21,425 | |
| Scharbach L J | 15,920 | |
| Scharien A M | 13,933 | |
| Schartner M F | 20,850 | |
| Schatz H U | 21,778 | 128 |
| Schaufele D J | 10,828 | |
| Scheck G I | 20,932 | 48 |
| Scheck L | 25,279 | 181 |
| Scheck V L | 2,340 | |
| Schellenberg G D A | 22,242 | 1,540 |
| Scheltgen K | 3,168 | |
| Scherer G F | 25,799 | |
| Scherling C G | 3,981 | |
| Schiefelbein U | 27,540 | 933 |
| Schien N W | 3,640 | 258 |
| Schiesser J | 3,157 | |
| Schiffo R E | 26,864 | 33 |
| Schillemore G H | 4,875 | |
| Schimnowsky V | 25,363 | |
| Schindel J | 23,856 | 312 |
| Schindel L K | 11,826 | |
| Schkade T E | 21,722 | |
| Schlapbach J D | 22,968 | |
| Schlapbach J W | 15,958 | |
| Schleppe D T | 21,894 | 7 |
| Schlesiger G | 2,637 | |
| Schley M W | 32,338 | 667 |
| Schlivinsky S W | 2,476 | |
| Schmelzel W | 27,416 | 726 |
| Schmidt G E | 20,991 | |
| Schmidt H G | 31,186 | |
| Schmidt J C | 26,407 | 386 |
| Schmidt J G | 9,139 | |
| Schmidt K | 31,011 | |
| Schmidt M | 35,921 | |
| Schmitz K B | 23,200 | |
| Schnee D L | 1,558 | |
| Schneider C D | 28,931 | |
| Schneider D C | 21,967 | |
| Schneider F E | 18,470 | |
| Schneider J P | 10,273 | |
| Schoenstein J | 21,883 | |
| Schoeppe D S | 6,144 | |
| Schofield G R | 31,748 | |
| Schofield R W | 1,646 | |
| Scholtz K G | 22,265 | 185 |
| Schonke C L | 32,008 | 320 |
| Schooling R J | 12,975 | |
| Schrader M J | 24,240 | 349 |
| Schram T R | 21,876 | |
| Schroeder B J | 24,562 | 87 |
| Schroeder D J | 11,918 | |
| Schroeder D P | 2,055 | 1,052 |
| Schroeder K W | 410 | |
| Schroeder P | 23,087 | 548 |
| Schuepfer G J | 22,248 | 695 |
| Schuler G M | 15,620 | |
| Schuler N G | 8,527 | |
| Schulte A L | 22,142 | |
| Schultz H D | 21,965 | |
| Schultz M | 27,814 | |
| Schultz R P | 25,042 | |
| Schulz A | 23,565 | |
| Schulz G | 16,904 | |
| Schulz M | 28,156 | |
| Schulz W A | 26,786 | 223 |
| Schuman A | 29,058 | |
| Schut J A | 24,633 | 277 |
| Schwalm V J | 22,515 | |
| Schwartz T E | 24,693 | 250 |
| Schwartzenhauer L | 4,502 | |
| Schwarz B E | 9,715 | |
| Schweda T L | 6,672 | |
| Schweitzer D G | 39,611 | 72 |
| Schweitzer H | 33,213 | |
| Schweizer J | 19,015 | |
| Schwemler G M | 26,177 | |
| Schwemler M G | 24,011 | |
| Schwermer J | 32,868 | |
| Scofield K J | 33,111 | 2,697 |
| Scoones D E | 25,373 | 677 |
| Scott A J | 1,459 | |
| Scott B I | 24,300 | |
| Scott B R | 31,357 | 3,125 |
| Scott B W | 26,397 | |
| Scott D | 12,297 | 250 |
| Scott D R | 3,541 | 518 |
| Scott I G | 41,409 | 947 |
| Scott J C | 25,429 | 389 |
| Scott J S | 32,905 | |
| Scott L E | 22,726 | |
| Scott L V | 18,644 | 21 |
| Scott R | 31,666 | 452 |
| Scott R G | 22,283 | |
| Scott R J | 29,661 | |
| Scott T | 27,749 | 5,970 |
| Scott T V | 2,293 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Scott W R | 30,217 | 61 |
| Scott-Polson T | 18,606 | 338 |
| Screpnek S | 24,059 | |
| Scruton R | 15,230 | |
| Scullion J | 168 | |
| Scyebel R G | 1,185 | |
| Seaberly R J | 21,404 | |
| Sealey E M | 43,904 | 2,348 |
| Seaman K | 18,597 | |
| Seamark C G | 23,872 | 442 |
| Seamark G | 24,709 | |
| Seargeant P E | 21,000 | 4,023 |
| Searle D E | 8,878 | |
| Sears R J | 7,725 | 13 |
| Seaton N | 10,598 | 511 |
| Secord M | 10,448 | |
| Secord R C | 6,003 | |
| Seeds R W | 26,864 | |
| Seelig P | 12,885 | |
| Segstro C W | 12,889 | |
| Seifert G | 23,705 | |
| Selby R F | 4,120 | |
| Sellentin T L | 24,760 | |
| Semeniuk W | 24,321 | |
| Semeniuk W | 22,323 | 46 |
| Semenoff F | 29,709 | |
| Sen P | 35,906 | |
| Senechal A J | 22,401 | 413 |
| Senechal D J | 28,676 | 23 |
| Senerchia M | 20,859 | 1,490 |
| Seright R | 25,883 | 168 |
| Serjeant J H | 22,542 | |
| Serne B M | 6,063 | |
| Serne B T | 30,260 | 870 |
| Serne R H | 20,037 | |
| Serviss D A J | 21,281 | 1,269 |
| Sethen T | 4,096 | |
| Severyn B J | 20,024 | 782 |
| Seward L G | 10,086 | |
| Seychuk F M | 9,918 | |
| Seymour R D | 255 | |
| Seymour W | 16,362 | |
| Shack B W | 24,284 | 1,765 |
| Shafer M F | 24,176 | |
| Shaffer K T | 2,964 | |
| Shalanski T D | 23,154 | 1,107 |
| Shambrook F L | 25,112 | |
| Shannon J R | 30,124 | |
| Sharp C A | 191 | |
| Sharp C B | 280 | |
| Sharp D | 91 | |
| Sharpe D W | 2,096 | |
| Sharpe R M | 11,140 | 348 |
| Sharples W L | 9,051 | |
| Shave C N | 30,786 | 208 |
| Shaver T A | 8,476 | |
| Shaw C E | 21,030 | |
| Shaw D D | 26,847 | |
| Shaw D L | 4,081 | 1,275 |
| Shaw J | 12,728 | |
| Shaw J E | 4,932 | |
| Shaw L F | 22,120 | 461 |
| Shaw M | 1,770 | |
| Shaw R B | 25,592 | |
| Shaw-MacLaren R B | 25,929 | |
| Shawchek R C | 431 | |
| Shearer C J | 29,305 | |
| Shearer C L | 21,628 | |
| Shearer D R | 776 | |
| Shearer J W | 26,864 | 7 |
| Shearer K J | 14,459 | |
| Shearer R D | 33,898 | 217 |
| Shearer W R | 23,212 | |
| Shearing C G | 47,108 | 3,055 |
| Shefferd V Y | 17,992 | |
| Sheikh B | 18,692 | |
| Sheils L A W | 6,825 | |
| Sheldon J A | 6,706 | |
| Shelkie T A | 24,662 | |
| Shellborn G R | 27,200 | 48 |
| Shelloff N | 15,918 | |
| Shepard G L | 18,906 | |
| Shepherd A M C | 19,095 | 272 |
| Shepherd K | 28,102 | 567 |
| Shepherd M J | 1,817 | 756 |
| Shepherd R R | 25,862 | 869 |
| Shepherd W | 18,287 | |
| Sherbinin F | 10,692 | 634 |
| Sherbuck R S | 23,081 | 1,177 |
| Sheremeta J M | 43,117 | |
| Sherman W E | 22,212 | 64 |
| Sherret G A | 1,136 | |
| Sherrod C | 19,415 | 192 |
| Sherstobitoff A A | 23,378 | |
| Shetler N | 21,953 | |
| Shewchuk A | 21,874 | |
| Shewring P B | 40,825 | 1,177 |
| Shields S M | 4,736 | |
| Shigeoka J | 490 | |
| Shillingford D | 27,783 | |
| Shillington A P | 22,121 | |
| Shilton J | 23,395 | |
| Shimizu R M | 35,795 | |
| Shiner S A | 942 | |
| Shiplack R J | 23,535 | |
| Shiu J T W | 27,666 | |
| Shives P | 37,986 | 212 |
| Shlakoff P | 13,798 | |
| Shoemaker P L | 6,472 | |
| Shopa E A | 5,497 | |
| Shortreed R | 6,456 | |
| Shovar W J | 36,915 | |
| Shuert D | 11,139 | |
| Shul P W | 39,885 | |
| Shumka L H | 43,695 | 2,893 |
| Sias D L D | 37,357 | |
| Sicotte R G | 25,363 | 480 |
| Siddall C C | 25,354 | 303 |
| Siegert J | 17,181 | |
| Siegler H | 10,329 | |
| Siegrist G W | 23,188 | |
| Siemens A | 24,474 | |
| Siemens K J | 29,188 | |
| Siemens R G | 22,783 | 105 |
| Sigouin R L J | 24,369 | |
| Sikorski J | 22,328 | |
| Sikula T | 5,774 | |
| Silman D | 42,202 | |
| Silman W J | 2,477 | |
| Silveri A | 20,984 | |
| Silvester J E | 36,472 | |
| Sim L K | 25,414 | 72 |
| Sime R | 25,266 | 1,847 |
| Sime T | 30,427 | 1,076 |
| Simm J A | 23,086 | |
| Simmons A E | 16,649 | |
| Simmons J D | 22,573 | |
| Simmons W J | 23,609 | 107 |
| Simms A M | 23,184 | |
| Simms P H | 22,585 | 3,005 |
| Simonen L M | 17,958 | |
| Simonetto T | 22,414 | 519 |
| Simons W D | 23,184 | 354 |
| Simonson J E | 26,847 | |
| Simpson A E | 25,511 | |
| Simpson B | 17,654 | 191 |
| Simpson B L | 24,392 | 474 |
| Simpson B V | 15,686 | |
| Simpson D A | 7,967 | |
| Simpson J | 21,876 | |
| Simpson J | 22,468 | |
| Simpson J E | 26,065 | 56 |
| Simpson K | 19,429 | |
| Simpson K R | 24,027 | 168 |
| Simpson M A | 23,107 | |
| Simpson R J E | 16,560 | |
| Simpson S G | 31,874 | 620 |
| Simpson W H | 9,566 | |
| Sims S | 18,811 | |
| Sinclair C L | 3,254 | |
| Sinclair C M | 21,330 | 11 |
| Sinclair D | 32,842 | |
| Sinclair D C | 33,683 | |
| Sinclair F C | 22,172 | |
| Sinclair F C | 7,578 | |
| Sinclair J S | 19,930 | 1,013 |
| Sinclaire C W | 21,928 | |
| Singer J G | 44,591 | 9,065 |
| Singer L H | 22,606 | |
| Sipos M | 30,375 | 1,131 |
| Sissons D | 3,007 | |
| Sissons W A | 16,709 | |
| Siu C G | 9,820 | |
| Sivecki J | 28,470 | 113 |
| Sivers D B | 4,733 | |
| Sjoholm A H | 8,122 | 103 |
| Sjoholm S I | 4,102 | |
| Sjostrom M F | 9,995 | |
| Skaalrud C A | 24,239 | |
| Skands J A | 4,801 | |
| Skands M W | 34,118 | 482 |
| Skarra D D | 25,887 | |
| Skarra J | 33,058 | |
| Skellenger A M | 21,567 | |
| Skelton D | 22,839 | |
| Skelton H T | | 118 |
| Sketchley G T | 8,845 | |
| Skett K B | 17,846 | |
| Skidmore D G | 25,946 | |
| Skingle C S | 9,307 | |
| Skogan A B | 31,665 | |
| Skoropada G P | 32,912 | 318 |
| Skriver D C | 9,644 | |
| Skrodolis E R | 24,933 | |
| Skrypnek H A | 27,357 | 925 |
| Skubovius J | 23,753 | 2,022 |
| Skulsh C S | 21,964 | |
| Skye R | 7,674 | |
| Slack J G | 32,083 | 896 |
| Slade F T | 22,345 | 1,046 |
| Slater A W | 42,654 | 9,603 |
| Slater G A | 22,103 | |
| Slater G R | 5,312 | |
| Slater J A | 23,688 | |
| Sleasman C | 22,630 | 739 |
| Sleeth M F | 31,975 | 356 |
| Sloat D | 26,147 | 729 |
| Slocomb P J | 21,665 | |
| Slocum F I | 22,572 | |
| Slocum J A | 1,306 | |
| Sluggett C | 14,569 | |
| Sluggett M D | 17,044 | |
| Smaaslet C I | 36,567 | 2,829 |
| Smaaslet C L | 19,023 | |
| Smalley W R | 26,864 | 872 |
| Smallwood J E | 835 | |
| Smallwood M J | 32,510 | |
| Smart D K | 25,923 | |
| Smart I A | 10,315 | 2,618 |
| Smedley B H | 45,084 | 2,419 |
| Smethurst R | 18,137 | 66 |
| Smiley P A | 20,932 | 482 |
| Smith A G | 25,736 | |
| Smith A W G | 43,137 | 10,173 |
| Smith B | 22,683 | 2,037 |
| Smith C A | 25,058 | |
| Smith C A | 23,334 | |
| Smith C D | 31,753 | |
| Smith C E L | 3,661 | |
| Smith C L | 17,154 | |
| Smith C W | 25,012 | 707 |
| Smith D | 18,281 | 144 |
| Smith D A | 22,895 | |
| Smith D A | 30,029 | 57 |
| Smith D E | 23,104 | |
| Smith D F | 12,377 | |
| Smith D G | 23,089 | |
| Smith D G | 30,906 | 1,578 |
| Smith D H | 23,384 | 1,815 |
| Smith D J | 27,321 | 740 |
| Smith D K | 30,032 | 394 |
| Smith D R | 22,050 | |
| Smith D W | 32,938 | |
| Smith D W | 4,881 | |
| Smith E A | 12,108 | |
| Smith E E | 33,925 | 4,772 |
| Smith F J | 22,232 | |
| Smith G | 23,169 | 190 |
| Smith G E | 25,708 | 327 |
| Smith G J | 28,297 | |
| Smith G W | 8,103 | 405 |
| Smith J | 763 | |
| Smith J | 23,225 | |
| Smith J D | 15,111 | |
| Smith J E C | 25,363 | |
| Smith J W | 6,846 | |
| Smith J W D | 26,051 | |
| Smith K A | 20,951 | 393 |
| Smith K E | 32,431 | 904 |
| Smith L | 21,418 | |
| Smith L | 34,041 | 4,265 |
| Smith L C | 25,346 | |
| Smith L G | 20,932 | |
| Smith M B | 13,286 | |
| Smith M D | 23,369 | |
| Smith M G | 9,028 | |
| Smith M M | 23,342 | 178 |
| Smith M M | 17,398 | |
| Smith M N | 27,369 | |
| Smith N | 20,942 | |
| Smith P E | 21,272 | |
| Smith P J | 12,866 | 340 |
| Smith R | 20,089 | 721 |
| Smith R A | 23,999 | |
| Smith R C | 22,895 | |
| Smith R D | 3,342 | |
| Smith R E | 26,387 | 586 |
| Smith R E | 27,901 | 866 |
| Smith R K | 25,383 | |
| Smith R O | 23,748 | |
| Smith R P A | 25,429 | |
| Smith R R | 34,598 | |
| Smith R T | 23,906 | |
| Smith R Z | 25,986 | |
| Smith S L | 693 | |
| Smith S P | 10,523 | |
| Smith S R | 20,673 | |
| Smith S T | 2,178 | |
| Smith T A | 9,043 | |
| Smith T R | 7,702 | |
| Smith W D | 22,926 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Smith W F | 25,419 | 336 |
| Smith W N | 25,514 | |
| Smitten Z W | 7,176 | 297 |
| Smolders E J | 1,940 | |
| Smolne D | 6,289 | |
| Smorhay M W | 8,772 | |
| Smorodin D W | 15,704 | |
| Smuin T L | 5,199 | |
| Smyth D A | 15,564 | |
| Smyth P M | 19,902 | 272 |
| Smyth R K | 27,121 | |
| Smyth S | 1,202 | |
| Smyth T A | 2,459 | |
| Snape C | 283 | |
| Snider D M | 13,995 | |
| Soares C | 17,696 | |
| Soares P M | 1,970 | |
| Soderberg C J | 2,614 | |
| Sodergren M | 6,632 | |
| Soglo W R | 28,537 | 781 |
| Sohier L C | 24,625 | 1,071 |
| Soiland W K | 29,477 | |
| Solberg W D | 15,001 | |
| Solberg W W | 25,528 | 945 |
| Sollid R R | 34,203 | 421 |
| Solonas L | 2,506 | |
| Solonas L J | 2,566 | |
| Solonas R M | 460 | |
| Soloway A | 22,438 | |
| Somers C A | 28,872 | 1,021 |
| Somerville R L | 25,433 | |
| Sommer U | 34,138 | |
| Sommerfeld G A | 25,820 | |
| Sommerville R G | 9,599 | |
| Sonne M | 6,365 | |
| Sontowski D P | 4,610 | |
| Sorell L | 20,888 | 196 |
| Sorensen E | 23,803 | |
| Sorhus N | 23,271 | |
| Sorley B K | 33,368 | 3,168 |
| Sosick P | 29,873 | |
| Southwick C L | 29,007 | 562 |
| Spalton E M | 26,864 | 1,949 |
| Sparks M W | 185 | |
| Sparks W J | 30,336 | 4,506 |
| Spaven J A | 14,336 | |
| Speaker E F | | 650 |
| Speechley G R | 27,996 | 7 |
| Speed D E | 22,653 | |
| Speed R E | 24,251 | 500 |
| Spelay E J | 31,389 | |
| Spelsberg C E | 11,948 | 866 |
| Spence J R | 22,465 | 155 |
| Spencer A I | 25,769 | 927 |
| Spencer D | 2,325 | |
| Spencer E W | 26,825 | 6,952 |
| Spencer K J | 28,790 | |
| Spenst G | 27,205 | 14 |
| Sperling N J | 23,737 | |
| Spiers G L | 10,714 | |
| Spies D A | 24,356 | |
| Spilsbury R J | 28,703 | 2,210 |
| Spisak F V | 24,762 | |
| Spooner J R | 4,305 | |
| Spooner R J | 13,525 | |
| Spracklin J G | 20,317 | |
| Spracklin W L | 23,860 | |
| Spraggett T | 17,394 | |
| Spring T | 20,997 | 84 |
| Springett A G | 34,504 | |
| Sproul R W | 13,577 | |
| Sproul W M | 59,840 | 5,413 |
| Sproule F H | 25,862 | 1,967 |
| Sprout D W | 23,555 | |
| St-Godard S M | 11,437 | |
| St-Thomas D J | 31,282 | 556 |
| Staaf H F | 23,510 | 70 |
| Stacey D W | 26,779 | 567 |
| Stacey W J | 27,290 | |
| Stacey W W | 22,416 | |
| Stach H K | 24,645 | |
| Stachowski K | 2,751 | |
| Stackhouse N R | 30,958 | 335 |
| Stade D | 10,211 | |
| Stade R G | 3,871 | 373 |
| Stadey B S | 13,166 | |
| Stadler J F | 30,904 | |
| Stadler R K | 20,547 | 207 |
| Stadt W L | 24,493 | |
| Stafford C D | 2,176 | |
| Stager A | 23,375 | |
| Stahl M W | 22,834 | |
| Stainton J T | 30,478 | 1,556 |
| Stainton T C | 25,896 | 1,693 |
| Stalkie M A | 17,600 | |
| Stampflee A H | 24,912 | 349 |
| Standbridge S | 24,240 | 377 |
| Standen R E | 40,409 | 2,708 |
| Stangeland H | 22,303 | 12 |
| Staniforth P B | 22,415 | |
| Stankievech S | 32,843 | |
| Stanley V W | 10,827 | |
| Stanley W E | 41,152 | 1,142 |
| Stanutz J | 26,082 | |
| Stanyer K | 2,015 | |
| Staples C L | 4,714 | |
| Staples L C | 21,643 | 3,435 |
| Stapleton P | 23,448 | 7,954 |
| Starchuk T W | 22,722 | |
| Starck H H | 26,864 | 4,115 |
| Starek P | 26,063 | 759 |
| Stark G A | 27,131 | |
| Starke D M | 32,309 | |
| Starr E A | 782 | |
| Starr J B | 22,594 | |
| Starritt J L | 23,866 | |
| Stasyn A R | 18,595 | |
| Stauffer E F | 25,676 | |
| Stavdal A B | 22,642 | |
| Stead D P | 33,111 | 1,109 |
| Stead R G | 34,161 | 27 |
| Steadman B D | 28,143 | |
| Steadman L A | 17,560 | |
| Stearn G D | 4,733 | |
| Stedman J C | 21,379 | |
| Steel P R | 25,529 | |
| Steele C D | 18,188 | 30 |
| Steele P W | 23,595 | |
| Steele R M | 26,074 | 4,328 |
| Steemers C A | 2,714 | 542 |
| Steeves A | 19,130 | 80 |
| Steeves E W | 23,939 | |
| Stefanik P L | 18,595 | |
| Stefano L H | 24,363 | |
| Steiger G | 22,242 | |
| Stein L G | 19,125 | 4,412 |
| Steinbach L A | 4,946 | |
| Steinebach K | 18,159 | |
| Steiner A | 26,473 | |
| Steinhauser G | 23,439 | |
| Steinhauser W G | 28,302 | 1,031 |
| Steinke L H | 25,106 | 421 |
| Stellingwerff L | 37,798 | 1,359 |
| Stenberg T M | 23,583 | |
| Stendie B | 4,400 | |
| Stenquist R A | 26,989 | |
| Stensaker G G | 35,722 | 1,789 |
| Stepaniuk J W | 25,208 | 308 |
| Stephen R R | 25,630 | |
| Stephens G F | 24,284 | |
| Stephens L E W | 26,265 | 52 |
| Stephens M | 8,476 | |
| Stephens P J | 427 | |
| Stephens R L | 29,799 | 2,021 |
| Stephenson B J | 19,128 | |
| Stephenson N G | 26,667 | 103 |
| Stepski E D | 18,249 | |
| Sterling A C | 21,585 | |
| Sterling W R | 30,601 | 605 |
| Steven J E | 52,206 | 4,100 |
| Stevens B | 902 | |
| Stevens B L | 24,369 | 311 |
| Stevens D W | 21,832 | |
| Stevens H V | 2,009 | |
| Stevens J M | 3,411 | 39 |
| Stevens J R | 20,023 | 799 |
| Stevens K | 25,977 | |
| Stevens K | 595 | |
| Stevens M I | 24,542 | |
| Stevens R L | 22,000 | |
| Stevens T | 6,618 | 2,890 |
| Stevens W J | 6,478 | |
| Stevenson B R | 25,924 | |
| Stevenson D | 28,059 | 128 |
| Stevenson F W | 8,400 | 230 |
| Stevenson G | 25,607 | 2,025 |
| Stevenson G L | 23,877 | 904 |
| Stevenson J P | 22,540 | |
| Stevenson K P | 24,416 | |
| Stewart A E | 21,393 | |
| Stewart A J A | 22,106 | |
| Stewart B | 5,052 | |
| Stewart B J | 18,307 | |
| Stewart C | 7,162 | |
| Stewart D H | 26,828 | 7 |
| Stewart D J | 24,708 | 527 |
| Stewart D T | 10,205 | 536 |
| Stewart G L | 33,767 | |
| Stewart J | 24,301 | |
| Stewart J A | 45,098 | 5,408 |
| Stewart J C | 20,771 | |
| Stewart J S | 19,507 | 97 |
| Stewart K J | 32,443 | |
| Stewart M A | 7,345 | |
| Stewart P L | 23,765 | |
| Stewart R C | 8,385 | |
| Stewart R R | 23,559 | |
| Stewart S | 23,253 | |
| Stewart W A | 26,680 | |
| Stich R J | 23,910 | 14 |
| Still G D | 26,707 | 503 |
| Stiller O F | 32,878 | 445 |
| Stillman D W | 28,740 | |
| Stimpson J L | 25,799 | |
| Stinchcombe R | 32,659 | |
| Stirling E T | 20,530 | |
| Stirling J K | 22,721 | 329 |
| Stirling L | 26,412 | 363 |
| Stobbe J | 24,100 | |
| Stock G C | 45,502 | 7,078 |
| Stock S D | 21,882 | |
| Stoessiger R G | 23,285 | |
| Stoessiger W H | 24,456 | |
| Stohl W A | 21,826 | |
| Stokes S J | 22,321 | |
| Stoller J | 750 | |
| Stoltz J | 26,598 | |
| Stone B | 21,864 | |
| Stone J H | 25,383 | |
| Stonehocker J L | 1,702 | |
| Stoney R G | 19,333 | |
| Stoochnoff L | 20,464 | 15 |
| Stoochnoff M | 7,853 | |
| Stoppa A A | 21,979 | |
| Storey J R F | 35,234 | |
| Storey R D | 24,898 | |
| Storie L | 5,556 | |
| Storkey R M | 32,169 | |
| Storm G R | 24,418 | |
| Storms R G | 23,531 | |
| Storoschuk D F | 24,789 | 2,026 |
| Storoschuk E A | 2,057 | |
| Storoschuk G R | 8,417 | |
| Story S | 18,612 | |
| Stoter A | 25,871 | |
| Stothers K A | 3,428 | |
| Stotz L J | 24,701 | 135 |
| Stoughton K D | 12,828 | |
| Stout G | 1,533 | |
| Stowards R | 9,247 | |
| Stowe D | 2,852 | |
| Stowe J A | 28,932 | 242 |
| Strachan S E | 2,822 | |
| Strain R G | 30,619 | 2,540 |
| Strand L P | 23,666 | |
| Strandquist A | 9,645 | |
| Strangward L L | 30,791 | |
| Stratton R E | 27,189 | |
| Stratton R L | 22,097 | 560 |
| Stratton R W | 27,443 | 454 |
| Strauss E | 8,904 | |
| Streckenbach E | 25,363 | |
| Streeter L J | 33,723 | 839 |
| Strickland P A | 20,284 | |
| Strieder J E | 18,308 | |
| Striker S N | 31,929 | 155 |
| Stringer G R | 21,169 | |
| Stringer J H | 30,752 | 1,233 |
| Strohmaier N L | 25,799 | |
| Strom C A | 25,434 | |
| Stromgren R | 8,428 | |
| Stromness T | 19,128 | |
| Struck L F | 47,702 | 506 |
| Strugnell D | 18,907 | |
| Strukoff G | 24,763 | |
| Struthers R L | 31,549 | |
| Struthers W E | 17,299 | 407 |
| Stuart F L | 12,567 | 48 |
| Stuart G G | 27,324 | 1,604 |
| Stubbert P W | 28,631 | 65 |
| Stubbs S P | 26,258 | |
| Stubbs W F | 24,602 | |
| Stuckey D D | 22,256 | |
| Stunzi J R | 21,467 | |
| Stupich S | 22,478 | |
| Sturgeon D G | 22,256 | 1,721 |
| Sturrock I F | 9,600 | 1,120 |
| Stykel R | 35,908 | 1,373 |
| Sudhues R E | 36,633 | 34 |
| Sukkel W | 20,934 | |
| Sulatisky L L | 17,937 | 359 |
| Sulin D E | 22,802 | |
| Sully D J | 22,651 | |
| Summers S J | 26,178 | |
| Summers W I | 25,852 | |
| Sumner F A | 2,921 | |
| Sumner W C | 23,627 | |
| Sumpter J | 23,901 | 443 |
| Sundby M D | 11,193 | 7,705 |
| Sunderland L C | 21,951 | |
| Sunderwood W J | 33,111 | 5,910 |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Sundstrom D | 3,091 | |
| Sunstrum D L | 23,503 | 537 |
| Surline W J | 25,130 | |
| Susak W J | 37,960 | 698 |
| Sutherland D A | 13,683 | |
| Sutherland F B | 1,543 | |
| Sutherland G | 22,232 | |
| Sutherland G J | 46,860 | 10,045 |
| Sutherland J | 20,948 | 5,109 |
| Sutherland J A | 2,878 | |
| Sutherland J D | 5,988 | |
| Sutherland K L | 13,202 | |
| Sutherland K V | 9,527 | |
| Sutherland M | 10,439 | |
| Sutherland V C | 20,972 | |
| Sutton J K E | 37,852 | |
| Sutton L M | 22,568 | |
| Suzanne P M | 18,401 | |
| Svensrud K D | 1,853 | |
| Sviatko S J | 48,740 | 3,694 |
| Swain H D J | 34,803 | 292 |
| Swales D L | 21,716 | |
| Swan M R | 30,940 | |
| Swanson F A | 25,901 | |
| Swanson M A | 23,189 | |
| Swanson V J | 26,932 | 614 |
| Swanson W E | 21,558 | |
| Sweeney B I | 25,850 | |
| Sweeney E S | 14,968 | |
| Sweeney K | 17,992 | |
| Sweeney S M | 31,740 | 5,020 |
| Swelander G D | 24,851 | 95 |
| Swereda M A | 25,705 | 866 |
| Swetlishoff P J | 27,576 | 348 |
| Swetlishoff R S | 14,403 | 285 |
| Switzer E D | 25,891 | |
| Swoboda D | 25,908 | |
| Swords L M | 22,121 | |
| Sylvester R R | 39,914 | |
| Syme R I | 29,188 | 274 |
| Syme S | 7,966 | |
| Symes E S | 24,329 | |
| Symington G W | 4,656 | |
| Symons M E | 33,985 | |
| Symons R S | 7,900 | |
| Synhorst K W | 17,347 | |
| Syvertsen J E | 24,392 | 274 |
| Szabella S A | 23,569 | |
| Szalay M D | 34,369 | 1,452 |
| Szczawinski A | 24,213 | 521 |
| Tabata D | 23,212 | |
| Taggart J | 22,106 | 735 |
| Taggart J L | 9,067 | |
| Taggart R W | 24,790 | |
| Taggart T | 16,038 | 5,696 |
| Tahara S | 23,902 | |
| Tahouney D | 18,906 | |
| Taillefer R I | 6,715 | |
| Tait C D | 6,093 | 124 |
| Tait D G | 1,976 | |
| Tait J E | 31,465 | |
| Takenaka F K | 24,243 | 247 |
| Taki F | 7,562 | |
| Takimoto H S | 20,580 | |
| Takimoto J Y | 22,398 | 5,559 |
| Talbot A A | 41,198 | 2,549 |
| Talson R F | 25,985 | 31 |
| Tanaky S D | 831 | |
| Tang J R | 24,534 | |
| Tanguay B | 24,702 | |
| Tanguay L | 35,945 | 533 |
| Tanner D R | 28,708 | 323 |
| Tanner G E | 25,172 | |
| Tanner R J | 25,074 | 306 |
| Tansky S D | 7,547 | |
| Tao S L | 45,091 | 3,484 |
| Tarnowski P F | 17,421 | |
| Taron J M | 19,128 | 613 |
| Tarras J | 21,515 | 119 |
| Tasaka T A | 51,685 | 9,760 |
| Tashoots C | 23,185 | |
| Tasker J E | 22,922 | 572 |
| Tate R B | 22,842 | 963 |
| Tate W R | 28,896 | 98 |
| Tates P | 27,695 | 4,157 |
| Tatton C | 22,909 | 166 |
| Tauffenbach R J | 22,263 | 665 |
| Tavares K R | 4,899 | |
| Tayler D | 18,079 | |
| Tayler K | 25,801 | |
| Taylor A N C | 25,309 | 75 |
| Taylor B L | 21,779 | |
| Taylor B W | 25,911 | |
| Taylor D H | 24,055 | 365 |
| Taylor F J | 648 | |
| Taylor J E | 14,855 | |
| Taylor J G | 2,699 | |
| Taylor J H | 22,936 | |
| Taylor J M | 45,552 | 1,606 |
| Taylor J R | 5,569 | 1,782 |
| Taylor J R | 23,937 | 223 |
| Taylor J R | 3,259 | |
| Taylor K M | | 53 |
| Taylor M T | 25,803 | 298 |
| Taylor N E | 26,786 | |
| Taylor P G | 36,099 | |
| Taylor R | 23,116 | |
| Taylor R | 23,605 | |
| Taylor R M | 18,093 | |
| Taylor R W | 23,761 | |
| Taylor R W | 2,106 | |
| Taylor T O | 2,504 | 10 |
| Taylor T W | 31,158 | 17 |
| Taylor V M | 26,292 | |
| Taylor W M | 35,033 | |
| Tchir H A | 24,330 | 966 |
| Teames R I | 20,799 | |
| Tedesco F | 20,230 | |
| Tedford R M | 20,847 | |
| Teed C W | 24,664 | |
| Teichroeb J | 24,571 | |
| Tekano W M | 25,363 | 2,119 |
| Telfer M L | 9,031 | |
| Telford J M | 26,864 | 756 |
| Telford R G | 24,678 | |
| Telford W A G | 37,658 | 1,824 |
| Temple K S | 17,768 | |
| Templeton D J | 33,152 | |
| Tennant M E | 25,799 | |
| Tennant T D | 22,651 | |
| Teppema R R | 22,749 | |
| Tepper H | 29,497 | |
| Terhune N J | 3,864 | |
| Tesolin R | 23,785 | |
| Tessier A P | 25,861 | 228 |
| Tessier M R | 28,133 | |
| Testani R | 3,108 | |
| Testani R M | 20,525 | 232 |
| Tetreau J K | 10,323 | |
| Tewnion A S | 22,242 | 1,060 |
| Tews N D | 17,374 | |
| Thacker G E | 24,456 | 175 |
| Thalheimer L V | 23,672 | |
| Thalheimer M | 27,377 | 679 |
| Thalheimer R M | 2,422 | |
| Thambirajah P A | 36,057 | 795 |
| Thatcher L G | 35,117 | 1,451 |
| Thatcher W A | 29,320 | 229 |
| Thelitz A W | 8,959 | |
| Therrien A H | 1,722 | |
| Therrien C A | 25,834 | |
| Thibault P E L | 14,479 | |
| Thiel G W | 25,363 | 306 |
| Thind B S | 3,092 | |
| Tholl A J | 4,720 | 807 |
| Thom J | 19,336 | 13 |
| Thomas B F | 9,845 | |
| Thomas D R | 22,130 | |
| Thomas F R | 22,804 | 29 |
| Thomas G W | 20,878 | |
| Thomas H | 24,287 | |
| Thomas M R | 12,629 | |
| Thomas P | 20,024 | |
| Thomas W A | 21,176 | |
| Thomassen A C | 24,152 | 153 |
| Thompson A R | 25,502 | |
| Thompson A W | 29,677 | 718 |
| Thompson B L | 20,951 | |
| Thompson D | 32,167 | |
| Thompson D | 25,649 | 626 |
| Thompson D M | 20,802 | 7 |
| Thompson E F | 30,024 | 5,034 |
| Thompson E R | 8,275 | 2,181 |
| Thompson F | 26,369 | 1,723 |
| Thompson F M | 25,363 | |
| Thompson F S | 17,563 | |
| Thompson G C | 25,237 | 4,202 |
| Thompson G L | 18,580 | 7 |
| Thompson G R | 26,705 | |
| Thompson L W | 22,642 | |
| Thompson M E | 25,799 | |
| Thompson M J | 18,881 | 901 |
| Thompson M T | 24,135 | 96 |
| Thompson N W | 19,561 | |
| Thompson P A | 3,467 | 165 |
| Thompson R C | 20,520 | |
| Thompson R J | 37,622 | |
| Thompson R J | 23,585 | |
| Thompson R K | 23,077 | 1,888 |
| Thompson R L | 18,165 | |
| Thompson R P | 19,163 | 232 |
| Thompson R S | 24,343 | 122 |
| Thompson T D | 10,557 | |
| Thompson W L | 27,124 | |
| Thoms R D | 23,882 | 673 |
| Thoms R M | 8,740 | |
| Thomsen E R | 22,618 | 62 |
| Thomson A D | 35,096 | 153 |
| Thomson D | 21,327 | 49 |
| Thomson D L | 876 | |
| Thomson E C | 19,130 | |
| Thomson M W | 25,363 | 2,135 |
| Thomson R D | 25,331 | |
| Thomson W C | 45,284 | 2,767 |
| Thomson W W | 24,055 | |
| Thony L J | 30,581 | |
| Thorburn R G | 24,025 | |
| Thorkilsen R | 2,295 | |
| Thormoset H E | 27,919 | 372 |
| Thorne I | 14,999 | |
| Thorne L W | 22,489 | 14 |
| Thorne P L | 23,613 | |
| Thorneloe B P | 33,314 | 1,747 |
| Thorner E D | 28,923 | |
| Thornhill C J | 24,055 | |
| Thornton J L | 45,126 | 1,566 |
| Thornton L O | 22,242 | 69 |
| Thorpe L | 26,128 | 15 |
| Thorson R J | 24,331 | 301 |
| Thoveson C A | 27,827 | 487 |
| Thyr E | 2,036 | |
| Thyvold O | 7,777 | 831 |
| Tickson G E | 19,130 | |
| Tighe D L | 18,343 | |
| Tighe S | 18,597 | |
| Timms R H | 6,618 | 3,004 |
| Timoffee A P | 17,875 | |
| Tinant M E | 36,237 | |
| Tinsley R | 21,718 | |
| Tipper H R | 22,945 | 380 |
| Tischik F | 24,581 | |
| Tisot O R | 52,943 | 4,278 |
| Tkach H K | 25,290 | |
| Tkachanko J | 2,601 | |
| Tobin P J | 10,139 | |
| Tocher L E | 22,753 | 295 |
| Tod I M | 4,447 | |
| Todd A R | 33,196 | |
| Todd D W | 26,325 | |
| Todd R G | 3,885 | |
| Todesco P R | 21,458 | 137 |
| Todevic J E | 32,867 | |
| Todoruk L D | 25,004 | |
| Toews B N | 1,667 | |
| Toews W Jr | 22,220 | 2,873 |
| Tognela R G | 103 | |
| Tognela S J | 18,419 | 102 |
| Tollovsen B | 21,422 | 235 |
| Tolson A L | 4,176 | |
| Tomas C A | 24,740 | 306 |
| Tomey D C | 23,278 | |
| Tomkins D T | 34,517 | |
| Tomlin H | 25,053 | |
| Tomlinson C | 6,866 | |
| Tomlinson T | 18,426 | |
| Tompkins K | 26,171 | |
| Tomren E C | 22,137 | 23 |
| Tomsett A F | 31,502 | 10,340 |
| Toogood P | 47,713 | 6,952 |
| Toole G F | 26,025 | 709 |
| Toop C L | 11,531 | 1,236 |
| Topalian P M | 19,027 | 1,082 |
| Torgeson A D | 31,367 | 3,394 |
| Torgunrud J A | 1,135 | |
| Torrao A M | 4,312 | |
| Torsti C A | 22,373 | |
| Torvik A D | 6,016 | |
| Torvik D | 25,089 | |
| Tory J W E | 2,811 | |
| Tottenham R L | 25,278 | |
| Touhey D W | 27,875 | 1,829 |
| Toulmin C | 21,286 | 234 |
| Tourand P A | | 157 |
| Tournemille J C | 24,825 | 248 |
| Touzin R L J | 23,528 | |
| Towers R V | 25,308 | |
| Towill K J | 30,581 | |
| Towle C | 1,656 | |
| Townie L | 1,261 | |
| Townie M I | 28,350 | 1,331 |
| Townsend A G | 23,723 | |
| Townsend D M | 10,671 | |
| Townsend L D | 31,754 | 1,934 |
| Townsend M J | 18,784 | 27 |
| Tozer D | 27,130 | |
| Tracy R T | 25,026 | |
| Trahan K E | 23,553 | 467 |
| Traill D L | 27,158 | |
| Trask D I | 31,567 | 1,582 |
| Trask J C | 14,577 | 722 |
| Trask M J | 22,322 | 892 |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Trelinski H G | 20,524 | |
| Tremblay A | 5,348 | |
| Tremblay A R | 21,771 | 125 |
| Tremblay C H | 22,651 | |
| Tremblay E R | 29,357 | 383 |
| Tremblay H J | 26,665 | |
| Tresidder B L | 6,303 | |
| Tresierra R L | 27,956 | |
| Tress R R | 9,444 | |
| Trip T A | 23,246 | |
| Trippell P | 34,554 | 3,292 |
| Trodd D V | 28,357 | 824 |
| Troiano A M | 11,960 | |
| Tronrud G A | 29,381 | |
| Troute C W | 18,914 | |
| Trouwborst S W J | 14,117 | |
| Trozzo J | 24,167 | |
| Truax G E | 46,264 | |
| Truax W F | 3,452 | |
| Trudeau L M | 42,122 | 2,024 |
| Trueman L H | 26,207 | 85 |
| Truman R L | 24,344 | |
| Truscott J M | 26,632 | |
| Tse R | 18,753 | |
| Tucker A W | 20,173 | |
| Tucker R G | 31,309 | 1,578 |
| Tukham J S | 19,985 | 363 |
| Tully R S | 8,404 | |
| Tungate A | 25,540 | 7 |
| Tuovila L G | 22,522 | |
| Turcotte J G | 30,485 | |
| Turenne T J | 22,607 | |
| Turford J E | 27,889 | 104 |
| Turick C W | 1,966 | |
| Turick D V | 19,485 | 2,241 |
| Turley E M | 25,817 | 367 |
| Turley R | 30,576 | |
| Turnbull A T | 21,682 | |
| Turnbull B E | 16,420 | |
| Turner B W | 3,221 | |
| Turner C | 24,548 | 1,099 |
| Turner D H | 24,055 | 7 |
| Turner D W | 27,276 | 180 |
| Turner E R | 22,206 | |
| Turner G C | 25,365 | |
| Turner G E T | 23,801 | |
| Turner G W | 1,271 | |
| Turner J A | 25,813 | |
| Turner J B | 20,651 | |
| Turner J H | 2,851 | 786 |
| Turner J W | 7,972 | |
| Turner M | 21,258 | |
| Turner M I | 20,932 | |
| Turner R | 27,909 | 8,060 |
| Turner R J | 22,287 | 963 |
| Turner S W | 25,363 | 685 |
| Turner T W | 27,324 | 960 |
| Turner W M | 20,597 | 259 |
| Turner W P | | 243 |
| Turnquist R W | 3,416 | |
| Tuthill T D | 4,457 | |
| Tweed J W | 25,189 | |
| Tweed R W | 20,358 | |
| Tweedhope D N | 23,361 | 1,409 |
| Tweedy J W | 30,221 | 2,391 |
| Twiname B R | 23,395 | |
| Twiname E O | 15,150 | |
| Tyacke R E | 11,444 | |
| Tyacke T J | 25,866 | 1,271 |
| Tyerman H R | | 116 |
| Tyler K L | 18,410 | 785 |
| Tylosky R C | 34,313 | 202 |
| Tyminski L R | 2,595 | |
| Tyrrell K S | 21,684 | |
| Tyson E D | 44,997 | 508 |
| Udahl N E | 21,957 | |
| Ueda J K | 25,439 | 150 |
| Ulansky W | 24,522 | 291 |
| Ullian F G | 22,135 | |
| Ullrich R E | 19,152 | |
| Underdown W L | 21,799 | |
| Underwood J | 4,922 | |
| Ungless D N | 23,516 | |
| Unrau G A | 33,181 | 3,261 |
| Unrau R D | 23,059 | |
| Unrau W | 23,836 | |
| Unruh D | 29,062 | 1,341 |
| Upton W R | 26,877 | 14 |
| Ure J R | 33,972 | |
| Urlacher J | 19,338 | 72 |
| Urquhart N G | 32,489 | |
| Urquhart R S | 20,067 | |
| Uyesugi S A | 26,119 | 271 |
| Vaccher G | 495 | |
| Vaillancourt F J | 25,799 | |
| Valentine R A | 25,472 | 182 |
| Valentinuzzi J A | 35,740 | 661 |

| | Salary $ | Travel $ |
|---|---|---|
| Valks G J | 24,055 | 1,358 |
| Valks K D | 227 | |
| Vallance J M | 21,937 | |
| Vallis E S | 14,266 | |
| Valouche R | 398 | |
| Van Der Est L C | 23,278 | 602 |
| Van Der Meer D J | 29,732 | 258 |
| Van Hoof M J | 32,436 | |
| Van Koughnett G E | 22,417 | |
| Van Nieuwkuyk M | 2,233 | |
| Van Nieuwkuyk P | 5,138 | |
| Van Ruyskensvelde, | 12,987 | |
| Van Summeren H M | 24,916 | 143 |
| Van-Angeren A A | 24,967 | |
| Van-De-Velde D | 22,631 | |
| Van-Der-Giessen A | 27,308 | |
| Van-Der-Meer W | 25,237 | 59 |
| Van-Dyke A T | 24,520 | |
| Van-Dykhuizen R | 30,552 | 1,284 |
| Van-Hulsentop B | 22,232 | |
| Van-Klaveren A F | 22,048 | 367 |
| Van-Tine D L | 26,166 | 819 |
| Vanbeest W | 36,464 | 1,762 |
| Vance G M | 33,482 | 178 |
| Vancise D M | 34,368 | 228 |
| Vandenberg J A | 16,559 | |
| Vander-Velden A P | 30,369 | |
| Vanderberg M L | 559 | |
| Vanderhorst C | 28,208 | 5,045 |
| Vanderkley D W | 12,373 | |
| Vanderkroft J B | 24,741 | |
| Vandermaaten J | 24,282 | |
| Vandermeer H C | 25,888 | |
| Vandermolen N P | 25,363 | 1,296 |
| Vandermolen T | 33,373 | |
| Vanderveen J V | 33,112 | 77 |
| Vanderwolf J H | 25,437 | 589 |
| Vanderwolf P | 125 | |
| Vandrishe P D | 32,965 | 325 |
| Vaneck S | 24,574 | 701 |
| Vaness A W | 24,775 | 2,845 |
| Vaniderstine D B | 20,282 | |
| Vanin R | 27,095 | |
| Vankosky B R | 1,706 | |
| Vankoughnett A W | 21,927 | 574 |
| Vanlerberg R | 28,053 | 1,558 |
| Vanlerberg R D | 47,811 | 2,813 |
| Vansickle J G | 2,338 | 235 |
| Vansickle V J D | 6,466 | 2,754 |
| Vantighem P T | 27,156 | |
| Vanzetta G C | 6,288 | 643 |
| Varady B | 33,111 | 736 |
| Vargas G V | 12,367 | |
| Varro L | 5,312 | |
| Varty D S | 18,595 | |
| Vasarhely L C | 24,479 | |
| Vatkin B | 25,363 | 555 |
| Vaughan R D | 44,770 | |
| Vaughan W E | 26,555 | |
| Vecchio J K | 23,198 | |
| Veideman A A | 21,965 | |
| Veitch B W | 26,897 | 124 |
| Veldhuis A | 1,919 | |
| Veltri G | 20,518 | |
| Venables T | 22,221 | |
| Venator G F | 6,275 | |
| Vendittelli D | 19,080 | |
| Veness D | 7,808 | |
| Veness P S | 35,280 | |
| Veninga J | 24,947 | |
| Vereschagin W M | 10,384 | |
| Verhage C J | 27,305 | 344 |
| Verigin H N | 10,657 | |
| Verigin P | 24,166 | |
| Verkaik J | 23,693 | |
| Vermeer A H | 22,837 | |
| Versfelt W A | 30,283 | |
| Vessey A L | 17,257 | 164 |
| Vessey R J | 26,649 | |
| Vestergaard P | 36,892 | |
| Vezina R | 26,048 | |
| Viberg C L | 12,765 | |
| Vickers D N | 28,668 | 987 |
| Vickers T V E | 51,450 | 2,721 |
| Vickerson R S | 30,794 | |
| Vidal D | 7,433 | |
| Villeneuve M O | 24,057 | |
| Vincent C L | 12,435 | |
| Vincent G | 11,023 | |
| Viret A A | 22,276 | 342 |
| Visentin C A | 18,848 | |
| Visram K B | 18,765 | |
| Vivian S L | 27,790 | 2,355 |
| Vix L M | 22,109 | |
| Vlake L | 20,010 | |
| Vogt D W | 4,311 | |
| Volk J | 28,293 | 149 |

| | Salary $ | Travel $ |
|---|---|---|
| Vollet J M | 17,573 | |
| Von Wittgenstein K | 1,408 | |
| Von-Lienen M H | 26,027 | |
| Von-Matt C J | 31,905 | 56 |
| Vosper D T | 35,538 | 6,112 |
| Voss P K | 27,966 | |
| Voyer R J | 39,653 | 3,183 |
| Voykin A W | 23,380 | |
| Voykin D | 27,743 | 466 |
| Voykin P | 25,799 | |
| Voysey J E | 22,153 | |
| Vye W G | 26,227 | |
| Waarne T P | 32,220 | 1,311 |
| Wabie P A | 26,700 | 1,669 |
| Wabischewich R P | 25,801 | |
| Wacey W R | 23,023 | |
| Waddell J A | 15,575 | |
| Waddell J W | 22,528 | |
| Wadland S L | 22,646 | |
| Wagar L M | 46,473 | 2,499 |
| Wagg G W | 42,654 | |
| Wagner E | 13,139 | |
| Wagner G H | 10,421 | 128 |
| Wagner J | 3,163 | |
| Wagner M L | 5,324 | 3,256 |
| Wahl R J | 563 | |
| Wakefield C W | 45,021 | 1,889 |
| Wakeman E J | 25,799 | |
| Walde D L | 19,605 | 115 |
| Walden O D | 21,688 | |
| Waldhuber R D | 10,542 | |
| Waldie G | 26,046 | |
| Waldie R W | 21,869 | |
| Waldorf G W | 23,317 | |
| Walkem S L | 21,397 | |
| Walker A W | 19,949 | 385 |
| Walker B | 30,581 | |
| Walker B C | 22,121 | 8,243 |
| Walker D | 21,802 | |
| Walker D B | 32,967 | |
| Walker D C | 6,942 | |
| Walker D G | 33,670 | 3,290 |
| Walker D H | 21,156 | |
| Walker D M | 24,092 | 1,927 |
| Walker D R | 19,198 | |
| Walker F G | 10,896 | |
| Walker H A | 40,013 | 1,527 |
| Walker H R | 22,046 | 336 |
| Walker H T | 22,187 | |
| Walker J | 25,740 | |
| Walker J D | 20,858 | |
| Walker J G | 22,818 | 1,116 |
| Walker J S | 22,875 | 68 |
| Walker M A | 18,287 | |
| Walker M E | 23,196 | |
| Walker T E | 1,080 | |
| Walker V | 20,869 | |
| Wall A W | 33,564 | |
| Wall C A | 23,352 | |
| Wall C P | 1,654 | |
| Wall F A | 8,389 | |
| Wall L | 4,589 | |
| Wall L F | 23,243 | |
| Wallace R J | 28,716 | 661 |
| Wallace W L F | 849 | |
| Wallin C A | 228 | |
| Wallington S L | 3,259 | |
| Wallis J A | 17,698 | |
| Walls B S | 26,864 | |
| Walls W | 25,456 | |
| Walper V C | 24,765 | |
| Walsh B | 22,752 | |
| Walsh K L | 19,307 | |
| Walsh R G | 46,643 | |
| Walter G F | 35,187 | |
| Walter H | 27,288 | 1,424 |
| Walter R N | 787 | |
| Walters D L | 39,440 | |
| Walters R S | 10,291 | |
| Walton A J | 23,049 | |
| Walton C R | 23,947 | |
| Walton T G | 26,448 | 2,225 |
| Walton T W | 32,667 | |
| Wan H S H | 30,389 | 3,700 |
| Wand K A | 10,990 | 6,360 |
| Wanless R E | 18,597 | |
| Wanner D | 5,817 | |
| Wanstall K M | 25,915 | |
| Warburton W P | 30,543 | 1,563 |
| Ward A D | 26,761 | |
| Ward A G | 22,200 | 6,462 |
| Ward D F | 32,778 | 3,620 |
| Ward D W | 1,462 | |
| Ward E C | 24,147 | 530 |
| Ward G A | 35,818 | 9,800 |
| Ward J W | 7,612 | |
| Ward K | 89 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary $ | Travel $ |
|---|---|---|
| Ward R J | 2,704 | |
| Ward R W | 23,213 | |
| Ward T H | 22,331 | |
| Warden H | 20,570 | |
| Wardlaw A D | 13,356 | 1,631 |
| Wards C R | 17,401 | 2,704 |
| Ware D S | 25,771 | |
| Wares H R | 22,142 | |
| Warick D A | 39,307 | |
| Waring T H | 24,044 | 50 |
| Warkenten M | 12,322 | |
| Warkentin F | 8,136 | |
| Warkentin G | 2,979 | |
| Warkentin S N | 36,620 | |
| Warland H W | 26,690 | |
| Warmerdam B J | 22,545 | |
| Warne R J | 29,587 | |
| Warner J J | 34,070 | |
| Warner T L | 20,891 | |
| Warren K | 32,414 | 662 |
| Warren L | 17,992 | 703 |
| Warrington G A | 43,975 | 9,950 |
| Warwick J S | 21,876 | |
| Washburn A M | 10,035 | |
| Wasile R | 22,416 | |
| Wasmuth L A | 29,725 | 94 |
| Wasson I N L | 5,582 | |
| Wasstrom R E | 19,680 | |
| Wasyliw A D | 19,922 | |
| Waterfield E D | 3,394 | |
| Waterman A G | 24,837 | 545 |
| Waterman D R | 21,516 | |
| Watkins J | 24,567 | |
| Watkinson G T | 27,883 | |
| Watkis D A | 18,628 | |
| Watkis K M | 388 | |
| Watling D F | 19,056 | |
| Watson A R | 27,781 | 110 |
| Watson B | 25,441 | |
| Watson D S | 22,713 | 11 |
| Watson G L | 16,960 | |
| Watson G W | 22,830 | 54 |
| Watson J A | 22,812 | |
| Watson J C | 24,704 | |
| Watson K | 17,675 | |
| Watson R G | 2,471 | |
| Watson S | 29,307 | 191 |
| Watson S M | 17,372 | |
| Watson W | 22,055 | |
| Watson W E | 28,509 | |
| Watt A G | 4,564 | |
| Watt C | 15,011 | |
| Watt D A | 24,401 | |
| Watt R B | 22,223 | |
| Watt R R | 22,693 | 507 |
| Watts J A | 27,815 | |
| Watts K L | 11,711 | 428 |
| Waugh G E | 41,624 | 2,699 |
| Waugh K E | 25,130 | 70 |
| Wayne R O | 31,526 | 1,369 |
| Weatherbee D A | 3,291 | |
| Weatherby C J | 19,130 | |
| Webb D B | 15,893 | |
| Webb D H | 3,219 | |
| Webb D I | 25,883 | |
| Webb K | 24,047 | |
| Webb K E | 23,125 | 115 |
| Webb L A | 19,190 | 387 |
| Webb M G | 21,918 | |
| Webb P V J | 14,588 | |
| Webb R A | 29,950 | |
| Webb R E | 29,830 | 1,948 |
| Webb R S | 24,083 | 469 |
| Webb W W | 21,105 | 114 |
| Webber C | 34,659 | 7,067 |
| Webber E A | 4,131 | |
| Webber E C | 37,510 | 408 |
| Webber R | 4,921 | |
| Weber D A | 3,299 | |
| Webster B | 19,151 | |
| Webster D F | 386 | |
| Webster D J | 26,012 | 2,244 |
| Webster M A | 19,130 | |
| Webster M J | 25,799 | 181 |
| Webster S H | 375 | |
| Wedemeyer D | 26,682 | 30 |
| Weichel R D | 26,781 | |
| Weighill J | 27,770 | 779 |
| Weingart P P | 22,266 | |
| Weingart S K | 5,483 | |
| Weir H D | 18,641 | |
| Weisbeck D A | 10,367 | |
| Weisgerber L J | 22,334 | |
| Weiss W | 25,799 | |
| Welch H S | 20,068 | |
| Welch W P | 25,174 | 711 |
| Welder L M | 7,887 | |
| Weldon R E | 2,624 | |
| Weller C C | 39,411 | |
| Weller Z L | 17,299 | |
| Wells B K | 23,272 | |
| Wells B R | 21,644 | 6,729 |
| Wells E M | 19,128 | 262 |
| Wells G T | 33,598 | |
| Wells J E | 49,431 | 80 |
| Wells K G | 17,372 | |
| Wells W G | 20,932 | 15 |
| Wellspring A M | 19,841 | 2,169 |
| Wellwood W D | 13,979 | 4,948 |
| Welp T M | 21,821 | |
| Welsh C | 23,427 | |
| Wendler B R | 749 | |
| Wenzel R J | 10,549 | |
| Werbicky P D | 23,738 | |
| Werenko R | 6,044 | |
| Werner J | 5,862 | |
| Wert B H | 28,026 | 796 |
| Wesche G G | 1,225 | |
| Wesche K M | 2,355 | |
| West G | 21,800 | |
| West H D | 23,631 | |
| West L I | 14,662 | |
| Westcott W | 23,392 | |
| Westerby W L | 9,759 | |
| Westergaard S R | 30,454 | 746 |
| Westlund K L | 25,265 | |
| Westman G H | 23,769 | 2,595 |
| Weston R L | 25,824 | 892 |
| Wetherill D E | 22,934 | |
| Wetherill R D | 19,659 | |
| Whalley A | 22,120 | 645 |
| Whalley J A | 28,921 | |
| Wharf D E | 31,433 | 793 |
| Wharf L R | 22,917 | |
| Wheaton G C | 7,915 | |
| Wheeldon S M | 22,903 | 1,146 |
| Wheele F H | 22,773 | 233 |
| Wheeler G | 27,918 | 504 |
| Wheeler L H | 25,799 | |
| Wheeler T | 1,385 | |
| Wheldon B R | 5,137 | |
| Whipp J | 20,014 | |
| White A | 21,680 | |
| White A | 6,894 | |
| White A J | 30,836 | |
| White B L | 19,128 | |
| White C G | 32,823 | |
| White C T | 2,572 | 102 |
| White D H | 22,141 | 15 |
| White E M | 22,292 | 2,106 |
| White J G | 23,653 | |
| White J M | 25,363 | |
| White K P | 21,904 | |
| White L E | 20,767 | |
| White R | 21,894 | 492 |
| White R A | 23,698 | |
| White R C | 35,801 | |
| White R G | 58,385 | 5,394 |
| White R R | 24,508 | |
| White R S | 24,041 | 109 |
| Whitehead D | 19,130 | |
| Whitehead E G | 26,219 | |
| Whiteley B A | 26,601 | |
| Whitelock D G | 13,159 | |
| Whitfield A D | 25,869 | |
| Whiting N R | 2,573 | |
| Whitley N J | 23,156 | 534 |
| Whitlock R G | 33,719 | |
| Whitmore C M | 23,460 | |
| Whitney D M | 19,130 | 538 |
| Whitney G R | 24,446 | 15 |
| Whittaker L M | 6,381 | |
| Whittingham D | 14,579 | 2,343 |
| Whitworth L | 4,042 | |
| Whyte A S | 22,558 | |
| Whyte N J | 1,232 | |
| Whyte W D | 31,560 | |
| Wickens B F | 21,031 | |
| Wiebe A | 26,988 | 677 |
| Wiebe J | 8,681 | |
| Wiebe J B | 15,450 | |
| Wiebe K E | 20,420 | |
| Wiebe R J | 21,740 | |
| Wiebe W J | 22,822 | |
| Wiens J L | 6,914 | |
| Wiens W C | 28,183 | 5,955 |
| Wierda S A | 18,779 | 117 |
| Wiese R | 34,062 | |
| Wiggins W E | 10,793 | |
| Wight T C | 24,055 | |
| Wightman P M | 37,477 | 2,393 |
| Wiklund G A | 1,708 | |
| Wikman H G | 23,328 | |
| Wilander W V | 22,162 | |
| Wilchek R B | 10,645 | |
| Wilcox K J | 25,796 | 777 |
| Wilcox M | 18,246 | |
| Wilde B F | 25,754 | 3,243 |
| Wilde D J | 5,374 | |
| Wilde H E | 45,642 | |
| Wildgrube A R | 1,575 | |
| Wildman P G | 34,560 | |
| Wilejto K D | 26,047 | |
| Wiley G W | 25,956 | 175 |
| Wiley J W | 23,586 | 369 |
| Wiley L R | 21,761 | |
| Wilford L | 1,399 | |
| Wilkins T E | 8,634 | |
| Wilkinson J A | 22,010 | |
| Wilkinson N D | 19,133 | |
| Wilkowski A E | 23,628 | |
| Willan G S | 21,527 | 457 |
| Willan J D | 25,242 | 1,627 |
| Wille C R | 27,658 | 1,904 |
| Willford M R | 10,293 | |
| Willford S A | 24,353 | |
| William N | 11,627 | |
| Williams B | 16,420 | 272 |
| Williams B | 16,371 | |
| Williams B K | 18,443 | 673 |
| Williams C | 10,534 | 6 |
| Williams C B | 20,440 | |
| Williams D A | 22,592 | |
| Williams D B | 23,230 | 392 |
| Williams D D | 22,118 | |
| Williams D M | 19,130 | |
| Williams D P | 34,745 | 1,208 |
| Williams D S | 23,604 | |
| Williams D W | 26,503 | |
| Williams G C | 29,116 | |
| Williams G D | 25,858 | |
| Williams G R | 22,066 | |
| Williams I C | 55,632 | |
| Williams J D | 21,904 | 161 |
| Williams J E | 26,209 | |
| Williams J G | 21,986 | |
| Williams J G | 25,819 | 19 |
| Williams J J | 21,913 | 20 |
| Williams J W | 31,591 | |
| Williams K D | 18,052 | |
| Williams K M | 5,007 | |
| Williams L E | 35,485 | |
| Williams M C | 26,209 | 481 |
| Williams M D | 22,874 | |
| Williams M E | 24,615 | |
| Williams N D | 25,926 | 142 |
| Williams R A | 28,266 | 176 |
| Williams R A | 23,726 | 13,825 |
| Williams R G | 3,444 | |
| Williams R N | 10,854 | |
| Williams T H A | 26,926 | 5,191 |
| Williams T J | 23,783 | 289 |
| Williams T L | 24,412 | |
| Williams W | 19,391 | |
| Williams W A | 27,314 | 8,726 |
| Williams W D | 15,921 | |
| Williams W R | 21,847 | |
| Williams W W | 26,504 | 4,328 |
| Williams X D | 24,948 | |
| Williamson A E | 27,084 | 100 |
| Williamson I K | 11,168 | 7,121 |
| Williamson J E | 20,235 | |
| Williamson S J | 22,099 | 1,815 |
| Williamson W B | 30,252 | |
| Willie J E | 18,526 | |
| Willig E | 33,013 | |
| Willis J | 15,498 | |
| Willis J R | 23,595 | |
| Wills R T | 23,111 | |
| Willson R A | 8,680 | |
| Wilson B H | 23,958 | |
| Wilson B M | 23,001 | |
| Wilson C C | 26,968 | |
| Wilson D J | 22,778 | 1,144 |
| Wilson D S R | 25,040 | 80 |
| Wilson E A | 19,542 | 84 |
| Wilson E D | 26,006 | |
| Wilson F L | 23,982 | 1,498 |
| Wilson G A | 32,509 | |
| Wilson G C | 25,176 | |
| Wilson G D | 8,502 | |
| Wilson G F | 13,428 | |
| Wilson G G | 1,288 | |
| Wilson J | 19,119 | 1,180 |
| Wilson J | 390 | |
| Wilson J G | 30,402 | |
| Wilson J I | 20,318 | |
| Wilson J L | 23,415 | |
| Wilson K | 23,904 | 332 |
| Wilson K J | 27,458 | 1,120 |
| Wilson M T | 4,759 | |

## MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

| | Salary<br>$ | Travel<br>$ |
|---|---|---|
| Wilson P J | 36,046 | |
| Wilson R H | 26,065 | 2,520 |
| Wilson R W | 31,114 | 4,390 |
| Wilson S | 13,349 | |
| Wilson W F B | 7,028 | |
| Wilson W J | 27,586 | |
| Wilton B T | 41,845 | 7,665 |
| Wilton T J | 28,719 | 313 |
| Winbow R | 43,078 | 2,040 |
| Winbow R S | 22,134 | 268 |
| Winch A K | 1,947 | |
| Windle C G | 27,264 | |
| Windsor G J | 22,129 | |
| Wing C K | 22,174 | 7,024 |
| Wingrove R T | 20,828 | |
| Winnig B B | 25,595 | 1,257 |
| Winnig E H | 23,235 | |
| Winnig J M | 18,595 | 227 |
| Winning A | 30,551 | |
| Winsor H K | 7,549 | |
| Winter R T | 9,524 | |
| Winters D J | 14,936 | 231 |
| Wintle T A | 39,075 | 4,188 |
| Wipf M J | 774 | 127 |
| Wise C M | 25,871 | |
| Wishart H W | 23,937 | |
| Wisk D G | 36,398 | |
| Wisk D R | 3,482 | |
| Witiuk J | 22,265 | |
| Wittman R R | 36,006 | |
| Witwer T | 24,540 | |
| Witzer D P | 2,657 | |
| Witzer P R | 31,394 | 7,565 |
| Wlasiuk A | 21,954 | |
| Wlasuk A | 43,391 | 991 |
| Wlasuk H | 17,972 | 233 |
| Wlasuk P | 16,924 | |
| Wnuk E | 25,398 | |
| Woidack H | 22,902 | |
| Woikin W | 23,538 | |
| Wolf M J | 19,707 | 7,459 |
| Wolfe R G | 20,602 | |
| Wolinski J | 24,593 | 109 |
| Wong B D | 25,387 | 1,547 |
| Wong D C T | 22,203 | 88 |
| Wong F K K | 25,363 | 6 |
| Wong G | 25,826 | |
| Wong K S | 33,702 | 5,201 |
| Wong L | 3,420 | |
| Wong R S | 24,055 | |
| Wong S | 30,442 | |
| Wong T S T | 29,712 | |
| Wong W L | 33,773 | |
| Wong W T | 29,791 | |
| Wongstedt E A | 23,204 | |
| Wongstedt S L | 14,478 | 608 |
| Wonnick A | 342 | |
| Wood A | 28,155 | 140 |
| Wood D J | 24,055 | |
| Wood J E N | 37,001 | |
| Wood J L | 2,915 | |
| Wood K J | 30,937 | |
| Wood M A | 23,641 | 245 |
| Wood R B | 18,595 | |
| Wood S A | 19,117 | 343 |
| Wood W J | 16,343 | 5,223 |
| Wood W R | 24,772 | |
| Woodbridge H S | 26,976 | 2,568 |
| Woodbridge S D H | 34,942 | |
| Woodburn D L | 10,970 | |
| Woodbury R J | 2,578 | |
| Woodcock M J | 28,215 | 755 |
| Woodford A G W | 22,337 | |
| Woodford R C | 26,913 | |
| Woodhams D E | 1,649 | |
| Woodhouse K | 14,928 | |
| Woodland K W | 23,893 | |
| Woodman G R | 32,966 | |
| Woodman N A | 25,363 | |
| Woodrow J W | 25,359 | 630 |
| Woods G L | 9,292 | |
| Woods J | 6,732 | |
| Woods L K | 10,688 | |
| Woodward G R | 24,010 | |
| Woodward R K | 27,942 | |
| Woody R | 13,030 | |
| Woolsey G | 27,297 | 706 |
| Woolsey M A | 5,713 | |
| Wootton J H | 26,065 | 1,589 |
| Work T W | 32,007 | |
| Worsfold T L | 25,801 | 916 |
| Worthing R G | 26,624 | |
| Woychyshyn M | 23,661 | |
| Woykin C L | 932 | |
| Wozniak N | 26,454 | |
| Wozny J | 8,812 | |
| Wray G | 23,638 | |
| Wray L A | 16,459 | |
| Wright A C | 33,778 | |
| Wright A E | 25,139 | |
| Wright D A | 27,558 | 1,869 |
| Wright D R | 29,319 | |
| Wright G A | 19,179 | 5,033 |
| Wright G R W | 23,233 | |
| Wright J R | 20,018 | |
| Wright K D | 24,571 | 834 |
| Wright L | 21,727 | 324 |
| Wright P | 18,595 | 373 |
| Wright R C | 26,568 | 366 |
| Wright R S | 30,605 | |
| Wright T | 8,630 | |
| Wrobel J P | 40,898 | 2,478 |
| Wroblewski R T | 22,146 | 210 |
| Wronski J A | 30,520 | 244 |
| Wurmlinger J C | 25,868 | |
| Wutke L K | 23,333 | 1,467 |
| Wutzke M E | 29,146 | 395 |
| Wyatt F C | 23,184 | 1,295 |
| Wyber D W | 28,422 | 592 |
| Wylie R | 17,925 | |
| Wylie R N T | 34,142 | |
| Wynn D P | 9,358 | |
| Wyse D G | 5,047 | 2,106 |
| Yakabowich N | 43,939 | 1,495 |
| Yakemchuk T G | 26,685 | 635 |
| Yalowega R E | 14,892 | 69 |
| Yamaoka R M | 26,864 | |
| Yanciw W | 18,161 | |
| Yanke M N | 29,564 | 1,131 |
| Yarish E D | 24,833 | 558 |
| Yarmola J H | 4,261 | |
| Yasinowski W W | 24,841 | |
| Yates S D | 22,679 | |
| Yearsley J D | 17,992 | |
| Yearsley T R | | 95 |
| Yelich M | 22,455 | |
| Yendall D E | 18,533 | |
| Yetter E | 24,005 | 21 |
| Yip L L | 19,351 | |
| Ylaya D | 1,850 | |
| Yockey B | 26,682 | |
| Yocum E G | 23,879 | |
| Yofonoff L | 23,058 | |
| York A W | 35,590 | |
| York L | 33,564 | 52 |
| Young A L | 31,857 | 535 |
| Young A O | 25,795 | |
| Young B | 17,427 | |
| Young B G | 23,303 | 4,684 |
| Young B J | 3,532 | |
| Young B R | 4,963 | |
| Young D B | 9,626 | |
| Young D G | 15,792 | |
| Young D J | 13,228 | |
| Young D M | 27,759 | |
| Young G R | 36,298 | 6,606 |
| Young H D | 24,243 | 275 |
| Young H J | 45,126 | 109 |
| Young J | 789 | |
| Young L A | 21,537 | |
| Young M A | 20,934 | |
| Young P L | 24,055 | |
| Young R | 27,415 | 271 |
| Young S R | 43,078 | 800 |
| Young T L | 25,719 | |
| Young W A | 22,558 | |
| Younie N I | 19,669 | |
| Yuckin W P | 20,063 | |
| Yung H H K | 38,566 | |
| Yuris J T | 22,621 | |
| Yurkowski M | 24,186 | 2,177 |
| Yusko G | 22,376 | |
| Yzerman P | 25,192 | 1,239 |
| Zacharias C D | 513 | |
| Zackodnik S D | 17,372 | 473 |
| Zambano D E | 18,945 | 539 |
| Zambano F | 27,058 | |
| Zannella T | 7,458 | 187 |
| Zant W T | 22,883 | 86 |
| Zanussi D J | 23,452 | 293 |
| Zapf D N | 9,663 | |
| Zapf N R | 56,754 | 14,620 |
| Zapf T | 33,481 | |
| Zaporozan G R Z | 1,589 | 329 |
| Zaporozan J W | 33,015 | 278 |
| Zaporozan R J | 7,689 | |
| Zaporozan R J | 3,259 | |
| Zaporozan W P | 30,581 | 198 |
| Zapp P | 440 | |
| Zatorski E | 23,801 | |
| Zazulak A M | 21,805 | |
| Zazulak T | 22,350 | 8,130 |
| Zazzara W J | 6,061 | 15 |
| Zbinden A | 24,349 | |
| Zeiler R D | 13,607 | |
| Zeller R A | 23,485 | |
| Zelt M H | 3,401 | |
| Zenuik F H | 23,681 | |
| Zerbin G A | 19,130 | |
| Zerkee C J | 13,322 | |
| Zerr R P | 42,773 | |
| Zethof E H | 19,835 | 1,941 |
| Ziegler J | 22,136 | |
| Zielke J E | 26,990 | |
| Ziemer E R | 22,048 | |
| Zimmerlee F C | 22,928 | |
| Zimmerlee T S | 22,811 | |
| Zimmerman P A | 32,732 | |
| Zimmermann H O | 39,672 | 1,379 |
| Zolpys J | 3,826 | 1,028 |
| Zoney S T | 4,645 | |
| Zsoltaros J | 2,876 | |
| Zukowski K S | 19,130 | |
| Zurawell D M | 19,153 | |
| Zurcher G A | 24,532 | 265 |
| Zurowski T | 18,710 | |
| Zycki J C | 5,346 | 2,062 |
| Zylicz M J | 28,003 | 2,676 |
| Field Crew Expenses | | 4,640,277 |
| Recoveries for Union Leave | (152,520) | |
| Other Unallocated | 55 | |
| Transfers | (154,746) | (76,425) |
| Totals | 174,759,986 | 8,801,070 |

## MINISTRY OF UNIVERSITIES, SCIENCE AND COMMUNICATIONS

| | Salary $ | Travel $ |
|---|---|---|
| McGeer Hon P L Minister | 31,283 | 13,805 |
| Soles A E Deputy Minister | 70,541 | 7,863 |
| Adam S C | 19,130 | 1,875 |
| Aleksenko N N | 21,371 | |
| Allard M | 17,914 | |
| Allen L R | 33,829 | 1,138 |
| Arnold C | 9,385 | |
| Ball F | 18,597 | |
| Bamford I L | 18,357 | |
| Barsalou G R | 24,433 | 1,047 |
| Beeson L L | 19,130 | 2,568 |
| Bennett G A | 40,749 | 20,340 |
| Bent A L | 20,248 | 524 |
| Billett J C | 19,461 | 1,576 |
| Blackstock H | 10,677 | |
| Blake C | 19,021 | |
| Bradstock C L | 18,116 | |
| Brown R E | 3,188 | |
| Burnes J | 30,396 | 5,624 |
| Burton S | 17,585 | |
| Byrnes E M | 47,108 | 2,638 |
| Carrigan J | 18,509 | |
| Carson J E | 13,324 | |
| Carswell L | 8,000 | |
| Clarke E I | 12,815 | |
| Coatta M M | 18,597 | |
| Cook D L | 34,538 | |
| Costin C E | 18,123 | |
| Cryan E | 16,831 | |
| Dafoe E | 18,607 | |
| Danroth C R | 17,862 | |
| Davidson S S | 30,500 | 8,881 |
| Davis I D | 19,130 | |
| Davis M L | 19,130 | |
| Deen J | 15,781 | |
| Dick L | 15,279 | |
| Ditchburn S | 8,587 | |
| Dobbie N J | 16,252 | |
| Donaldson M R | 18,653 | |
| Driedger D M | 13,042 | |
| Duncan J R | 9,484 | 1,466 |
| Edwards I M L | 19,130 | |
| Engbrecht G | 18,692 | |
| Ferguson P | 18,561 | |
| Fetterly C J | 19,130 | |
| Foley D M | 3,179 | |
| Forgie C M | 16,644 | |
| Fraser L | 18,597 | |
| Freeman M | 17,745 | |
| Fulton C | 3,364 | |
| Gardener J F | 32,174 | 4,201 |
| Gardner P L | 40,336 | 992 |
| Gaudaur H L | 7,273 | 1,023 |
| Gawalko D A | 18,597 | |
| George D M | 18,420 | 669 |
| Giesen P G J L | 28,061 | 322 |
| Goard D S | 53,714 | 4,295 |
| Goldade A M | 23,186 | 1,574 |
| Gosh E | 43,491 | |
| Gracey D J | 3,179 | |
| Gray L | 18,561 | |
| Hagar V A | 19,020 | |
| Harder L | 28,082 | |
| Hartley J | 43,700 | 1,312 |
| Hawkins O R | 30,467 | 31 |
| Henry K L | 20,037 | |
| Heslop M M | 6,739 | |
| Hilton M J | 35,078 | 8,969 |
| Hundley P A | 16,080 | |
| Hunter P J A | 44,822 | 1,018 |
| Hurst D Y M | 15,755 | 292 |
| Hutchinson B J | 19,130 | |
| Joyce R C | 40,244 | 591 |
| Keir L J | 17,637 | |
| Kennedy L | 5,313 | 174 |
| Krogel W F | 2,589 | |
| Lamoureux E R | 3,246 | |
| Lang M E | 3,179 | |
| Locke A | 3,397 | |
| McConachie T J | 17,427 | |
| McDougall B I | 17,371 | |
| McIntosh L K | 7,057 | |
| Miller D R C | 42,174 | 4,250 |
| Moline R P B | 50,244 | 625 |
| Mussenden R N | 49,113 | 12,950 |
| Nelson D H | 28,219 | 135 |
| Nichol H | 13,543 | |
| Olsen A | 1,665 | |
| Page H J | 56,600 | 5,101 |
| Page M A | 1,059 | |
| Penner C G | 17,073 | |
| Powell J S | 30,027 | |
| Prentice T A | 46,404 | 1,799 |
| Reed J | 35,444 | 3,363 |
| Robertson A N | 18,477 | |
| Robinson D M | 19,785 | |
| Ross M A | 1,195 | |
| Russell M N | 23,800 | 2,316 |
| Russell T P | 24,669 | 605 |
| Ryan W G | 18,692 | |
| Saddlemyer K O | 1,223 | |
| Sanyal S | 29,271 | 1,069 |
| Sargent V J | 19,215 | 333 |
| Sheridan E A | 4,132 | |
| Sherwood K M | 19,130 | |
| Siren R E | 3,602 | |
| Slaco D | 7,395 | 128 |
| Smith B J | 3,922 | |
| Smith D W | 33,289 | 868 |
| Spencer L L | 16,727 | |
| Stepanick C M | 17,637 | |
| Stevenson B W | 46,913 | 4,152 |
| Stewart M | 18,579 | |
| Strycker G | 12,661 | |
| Taylor F E | 22,363 | 1,777 |
| Templeman P N | 48,460 | 1,265 |
| Tetlock J C | 18,597 | |
| Tychynski G R | 18,597 | |
| Vacheresse V M | 18,597 | |
| Vitek F A | 45,077 | 1,524 |
| Wade A L | 36,863 | 13,619 |
| West B J | 22,627 | |
| White P E | 4,230 | |
| Whybrow J A | 36,662 | 271 |
| Wickens E B | 22,665 | |
| Workman M A | 9,473 | |
| Transfers | (10,745) | (12,526) |
| Totals | 2,677,312 | 138,432 |

# PAYMENTS OF GRANTS, CONTRIBUTIONS AND SUBSIDIES TO MUNICIPALITIES, HOSPITALS, SCHOOL DISTRICTS AND OTHERS

## for the fiscal year ended March 31, 1985

### MUNICIPALITIES

| | $ |
|---|---:|
| Capital Regional District | 7,041,019 |
| City of Armstrong | 557,469 |
| City of Castlegar | 874,058 |
| City of Courtenay | 2,857,009 |
| City of Cranbrook | 2,475,440 |
| City of Dawson Creek | 2,338,943 |
| City of Duncan | 409,338 |
| City of Enderby | 226,306 |
| City of Fernie | 1,117,848 |
| City of Fort St John | 1,902,708 |
| City of Grand Forks | 309,739 |
| City of Greenwood | 256,212 |
| City of Kamloops | 8,408,884 |
| City of Kelowna | 6,436,197 |
| City of Kimberley | 928,883 |
| City of Langley | 1,473,647 |
| City of Merritt | 487,829 |
| City of Nanaimo | 9,856,388 |
| City of Nelson | 1,046,113 |
| City of New Westminster | 2,329,276 |
| City of North Vancouver | 1,320,047 |
| City of Penticton | 2,190,009 |
| City of Port Alberni | 1,378,712 |
| City of Port Coquitlam | 1,720,907 |
| City of Port Moody | 944,762 |
| City of Prince George | 7,255,266 |
| City of Prince Rupert | 1,195,010 |
| City of Quesnel | 506,236 |
| City of Revelstoke | 1,038,396 |
| City of Rossland | 313,111 |
| City of Trail | 579,781 |
| City of Vancouver | 31,596,632 |
| City of Vernon | 2,335,332 |
| City of Victoria | 4,108,084 |
| City of White Rock | 642,244 |
| City of Williams Lake | 1,157,089 |
| Cowichan Valley Regional District | 16,229 |
| District of Abbotsford | 2,338,681 |
| District of Burnaby | 12,786,222 |
| District of Campbell River | 1,602,853 |
| District of Central Saanich | 1,578,523 |
| District of Chetwynd | 503,149 |
| District of Chilliwack | 3,359,810 |
| District of Coldstream | 922,221 |
| District of Coquitlam | 3,123,465 |
| District of Delta | 5,755,397 |
| District of Elkford | 891,449 |
| District of Esquimalt | 690,207 |
| District of Houston | 315,528 |
| District of Hudsons Hope | 273,187 |
| District of Invermere | 902,099 |
| District of Kent | 286,601 |
| District of Kitimat | 658,178 |
| District of Langley | 3,948,790 |
| District of Logan Lake | 419,661 |
| District of Mackenzie | 410,937 |
| District of Maple Ridge | 3,938,190 |
| District of Matsqui | 6,418,849 |
| District of Metchosin | 60,268 |
| District of Mission | 3,081,340 |
| District of New Hazelton | 165,794 |
| District of North Cowichan | 1,629,433 |
| District of North Saanich | 707,860 |
| District of North Vancouver | 2,942,658 |
| District of Oak Bay | 1,553,617 |
| District of Peachland | 346,288 |
| District of Pitt Meadows | 3,441,650 |
| District of Port Hardy | 768,669 |
| District of Powell River | 667,602 |
| District of Richmond | 8,828,662 |
| District of Saanich | 5,993,513 |
| District of Salmon Arm | 1,514,498 |
| District of Spallumcheen | 264,937 |
| District of Sparwood | 760,158 |
| District of Squamish | 991,810 |
| District of Stewart | 110,630 |
| District of Summerland | 396,920 |
| District of Surrey | 14,592,304 |
| District of Terrace | 687,632 |
| District of Tofino | 84,722 |
| District of Tumbler Ridge | 1,266,709 |
| District of Vanderhoof | 487,857 |
| District of West Vancouver | 3,093,083 |
| District of Whistler | 1,061,227 |
| Regional District of Alberni-Clayoquot | 150,827 |
| Regional District of Bulkley-Nechako | 77,766 |
| Regional District of Cariboo | 1,591,333 |
| Regional District of Central Coast | 43,658 |
| Regional District of Central Fraser Valley | 45,888 |
| Regional District of Central Kootenay | 367,689 |
| Regional District of Central Okanagan | 79,765 |
| Regional District of Columbia-Shuswap | 276,970 |
| Regional District of Comox-Strathcona | 581,064 |
| Regional District of Cowichan Valley | 174,615 |
| Regional District of Dewdney-Alouette | 40,000 |
| Regional District of East Kootenay | 815,734 |
| Regional District of Fraser-Cheam | 255,981 |
| Regional District of Fraser-Fort George | 88,844 |
| Regional District of Greater Vancouver | 72,627 |
| Regional District of Kitimat-Stikine | 423,930 |
| Regional District of Kootenay-Boundary | 115,196 |
| Regional District of Mount Waddington | 290,654 |
| Regional District of Nanaimo | 317,879 |
| Regional District of North Okanagan | 80,584 |
| Regional District of Okanagan-Similkameen | 217,082 |
| Regional District of Peace River-Liard | 157,787 |
| Regional District of Powell River | 91,869 |
| Regional District of Skeena-Queen Charlotte | 142,339 |
| Regional District of Squamish-Lillooet | 112,299 |
| Regional District of Sunshine Coast | 672,524 |
| Regional District of Thompson-Nicola | 84,609 |
| South Okanagan Mission Improvement District | 248,636 |
| Town of Comox | 2,111,456 |
| Town of Creston | 592,175 |
| Town of Gibsons | 357,617 |
| Town of Golden | 413,219 |
| Town of Hope | 420,145 |
| Town of Ladysmith | 850,200 |
| Town of Osoyoos | 509,149 |
| Town of Parksville | 1,070,509 |
| Town of Port McNeill | 164,176 |
| Town of Princeton | 287,534 |
| Town of Qualicum Beach | 811,907 |
| Town of Sidney | 1,484,430 |
| Town of Smithers | 657,502 |
| Village of Alert Bay | 126,617 |
| Village of Ashcroft | 434,867 |
| Village of Belcarra | 113,597 |
| Village of Burns Lake | 354,719 |
| Village of Cache Creek | 290,407 |
| Village of Chase | 596,691 |
| Village of Clinton | 166,146 |
| Village of Cumberland | 225,944 |
| Village of Fort Nelson | 904,447 |
| Village of Fort St James | 315,811 |
| Village of Fraser Lake | 196,916 |
| Village of Fruitvale | 227,105 |
| Village of Gold River | 205,490 |
| Village of Granisle | 86,637 |
| Village of Harrison Hot Springs | 168,111 |
| Village of Hazelton | 143,238 |
| Village of Kaslo | 258,731 |
| Village of Keremeos | 267,618 |
| Village of Lake Cowichan | 532,935 |
| Village of Lillooet | 240,328 |
| Village of Lions Bay | 79,137 |
| Village of Lumby | 148,303 |
| Village of Lytton | 92,685 |
| Village of Masset | 218,460 |
| Village of McBride | 145,223 |
| Village of Midway | 71,069 |
| Village of Montrose | 171,800 |
| Village of Nakusp | 155,378 |
| Village of New Denver | 159,376 |
| Village of Oliver | 488,539 |
| Village of Pemberton | 243,762 |
| Village of Port Alice | 152,546 |
| Village of Port Clements | 204,221 |
| Village of Port Edward | 126,319 |
| Village of Pouce Coupe | 260,052 |
| Village of Salmo | 172,254 |
| Village of Sayward | 105,849 |
| Village of Sechelt | 82,742 |
| Village of Silverton | 115,784 |
| Village of Slocan | 134,160 |
| Village of Tahsis | 209,676 |
| Village of Taylor | 221,518 |
| Village of Telkwa | 170,593 |
| Village of Ucluelet | 119,958 |
| Village of Valemount | 319,771 |
| Village of Warfield | 159,230 |
| Village of Zeballos | 135,923 |
| Village of 100 Mile House | 224,060 |

### HOSPITALS

| | |
|---|---:|
| Alberni-Clayoquot Regional Hospital | 49,495 |
| Alexandra Private Hospital Ltd | 202,119 |
| Amherst Private Hospital | 1,388,181 |
| Armstrong & Spallumcheen Hospital | 942,110 |
| Arrow Lakes Hospital Society | 1,157,160 |
| Ashcroft & District General Hospital | 1,560,431 |
| B.C. Hospitals Co-insurance Costs — Human Resources | 1,322,526 |
| B C Regional Hospital District Financing Authority | 77,083,716 |
| Baker Memorial Hospital, G R | 18,148 |
| Baker Memorial Hospital Society, G R | 5,635,954 |
| Beacon Hill Private Hospital | 1,428,115 |
| Bella Coola General Hospital | 776,729 |
| Boundary Hospital | 4,561 |
| Boundary Hospital Society | 2,621,451 |
| Braddan Private Hospital Ltd | 816,216 |
| Bulkley Valley District Hospital | 2,071 |
| Bulkley Valley District Hospital Society | 3,006,929 |
| Bulkley-Nechako Regional Hospital | 196,899 |
| Burnaby Hospital | 38,345 |
| Burnaby Hospital Society | 31,910,918 |
| Burns Lake & District Hospital | 11,665 |
| Burns Lake & District Hospital Society | 2,229,175 |
| Cambie Private Hospital | 432,447 |
| Campbell River & District General Hospital | 8,134 |
| Campbell River & District General Hospital Society | 7,491,227 |
| Capital Regional Hospital District | 244,605 |
| Cariboo Memorial Hospital Society | 5,259,542 |
| Cariboo Regional Hospital District | 17,625 |
| Carlsbad Private Hospital | 907,423 |
| Carlton Private Hospital Ltd | 1,146,978 |
| Cassiar Hospital Society, The | 459,879 |
| Castlegar & District Hospital Society | 2,937,169 |
| Cavell Private Hospital, Edith | 1,149,634 |
| Central Coast Regional Hospital District | 31,873 |
| Central Fraser Valley Regional Hospital District | 63,294 |
| Central Kootenay Regional Hospital District | 110,985 |
| Central Okanagan Regional Hospital District | 47,233 |
| Chemainus General Hospital | 1,382,825 |
| Chetwynd & District Hospital Society | 1,187,885 |
| Childrens Hospital | 47,752,372 |
| Chilliwack General Hospital | 42,019 |
| Chilliwack General Hospital Society | 13,329,100 |
| Clovelly Terrace Hospital Ltd | 605,345 |
| Columbia-Shuswap Regional Hospital District | 41,963 |
| Como Lake Private Hospital | 1,604,094 |
| Comox-Strathcona Regional Hospital District | 8,485 |
| Cowichan District Hospital | 7,249 |
| Cowichan District Hospital Association, The | 11,391,780 |
| Cowichan Valley Regional Hospital District | 85,874 |
| Cranbrook & District Hospital | 34,497 |
| Cranbrook & District Hospital Society | 7,677,152 |
| Creston Valley Hospital Association | 2,697,163 |
| Cumberland Intermediate Care Unit | 1,028,153 |
| Dawson Creek & District Hospital | 37,154 |
| Dawson Creek & District Hospital Society | 5,126,360 |
| Deer Lake Private Hospital | 548,151 |
| Delta Centennial Hospital Society | 7,229,444 |
| Delta Hospital | 22,596 |
| Dewdney-Allouette Regional Hospital | 23,485 |
| Eagle Ridge Hospital & Health Care Society Centre | 319,000 |
| East Kootenay Regional Hospital District | 47,146 |

| | $ |
|---|---|
| Fernie District Hospital | 28,624 |
| Fernie District Hospital Society | 2,601,701 |
| Fort Nelson General Hospital | 6,480 |
| Fort Nelson Hospital Society | 1,598,835 |
| Fort St John & District Hospital Society | 4,768,560 |
| Fort St John General Hospital | 29,863 |
| Fraser Canyon Hospital Association | 1,767,064 |
| Fraser-Burrard Hospital Society (Royal Columbian) | 42,622,840 |
| Fraser-Burrard Hospital Society (Eagle Ridge) | 4,367,002 |
| Fraser-Cheam Regional Hospital District | 21,247 |
| Fraser-Fort George Regional Hospital District | 47,341 |
| Glen Brae Private Hospital | 392,956 |
| Glen Hospital Ltd | 71,116 |
| Glendale Lodge Society | 12,700,839 |
| Golden & District General Hospital | 3,786 |
| Golden & District General Hospital Society | 1,559,430 |
| Gorge Road Hospital | 11,759,999 |
| Grace Hospital, The Salvation Army | 19,602,945 |
| Greater Vancouver Regional Hospital District | 542,091 |
| Greater Victoria Hospital Society (Victoria General) | 39,581,815 |
| Greater Victoria Hospital Society (Royal Jubilee) | 43,486,554 |
| Helmcken Memorial Hospital Society, Dr | 750,879 |
| Holy Family Hospital | 7,979,522 |
| Hospitals — Province of BC — Recoverable | 12,502,018 |
| Hospitals — Out of Province of BC — Recoverable | 23,948,889 |
| Inglewood Private Hospital | 1,427,783 |
| Juan de Fuca Hospital | 29,854 |
| Juan de Fuca Hospital Society | 13,286,305 |
| Kelowna & District Hospital Society | 30,523,728 |
| Kelowna General Hospital | 185,590 |
| Kensington Hospital Ltd | 1,310,141 |
| Kimberley & District Hospital Society | 2,431,096 |
| Kitimat General Hospital | 35,984 |
| Kitimat General Hospital Society | 4,506,002 |
| Kitimat-Stikine Regional Hospital District | 60,504 |
| Kootenay Boundary Regional Hospital District | 151,498 |
| Kootenay Lakes District Hospital & Health Services Society | 6,176,116 |
| Ladner Private Hospital Ltd | 1,141,579 |
| Lady Minto Gulf Islands Hospital | 1,994,046 |
| Ladysmith & District Hospital Association | 1,870,774 |
| Langley Memorial Hospital | 15,216,650 |
| Large Memorial Hospital, R W | 7,728 |
| Large Memorial Hospital of the United Church of Canada, R W | 746,981 |
| Lillooet District Hospital Society | .460,953 |
| Lions Gate Hospital | 64,011 |
| Louis Brier Hospital | 1,634,899 |
| Mackenzie & District Hospital | 892,650 |
| Mahon Park Private Hospital Ltd | 7,523 |
| Maple Ridge Hospital | 37,359 |
| Maple Ridge Hospital Association | 11,244,509 |
| Mater Misericordiae Hospital | 5,633 |
| Matsqui-Sumas-Abbotsford General Hospital | 35,623 |
| Matsqui-Sumas-Abbotsford General Hospital Society | 15,163,025 |
| McBride & District Hospital | 36,398 |
| McBride & District Hospital Society | 796,731 |
| Menno Hospital | 1,796,659 |
| Mission Memorial Hospital | 10,640 |
| Mission Memorial Hospital Society | 6,507,646 |
| Mount Saint Joseph Hospital Society | 12,792,494 |
| Mount St Francis Hospital | 2,311,302 |
| Mount St Joseph Hospital | 1,573,366 |
| Mount St Mary Hospital | 3,238,843 |
| Mount Waddington Regional Hospital District | 65,120 |
| Nanaimo Regional General Hospital | 78,526 |
| Nanaimo Regional General Hospital Society | 21,458,695 |
| Nanaimo Regional Hospital District | 16,747 |
| Nicola Valley General Hospital Society | 2,035,264 |
| Normandy Hospital Ltd | 1,107,695 |
| North & West Vancouver Hospital Society, The | 45,832,346 |
| North Okanagan Regional Hospital District | 515,329 |
| North Shore Private Hospital (1985) Ltd | 554,856 |
| Oakherst Private Hospital | 959,255 |
| Okanagan-Similkameen Regional Hospital District | 107,439 |
| Omineca Hospital Society (St John Hospital) | 1,907,690 |
| Omineca Hospital Society (Stuart Lake Hospital) | 1,074,386 |
| Overlander Extended Care Hospital | 45,160 |
| Overlander Hospital Society | 4,285,042 |
| Parklane Private Hospital | 517,210 |
| Parkridge Private Hospital | 1,354,451 |
| Peace Arch District Hospital | 35,776 |
| Peace Arch District Hospital Society | 10,513,967 |
| Peace River-Liard Regional Hospital District | 63,198 |
| Pearson Hospital | 449,653 |
| Pemberton & District Hospital Society | 156,702 |
| Penticton Hospital Society | 16,840,076 |
| Penticton Regional Hospital | 59,174 |
| Port Alice Hospital Society | 394,130 |
| Port Hardy Hospital Society | 1,102,914 |
| Port McNeill & District Hospital Society | 668,620 |
| Pouce Coupe Community Hospital | 19,603 |
| Pouce Coupe Community Hospital Society | 1,526,843 |
| Powell River General Hospital | 2,699 |
| Powell River Hospital Society | 5,833,085 |
| Prince George & District Hospital Society | 28,761,780 |
| Prince George Regional Hospital | 872,884 |
| Prince Rupert Regional Hospital | 30,929 |
| Prince Rupert Regional Hospital Association | 6,982,396 |
| Princeton General Hospital | 4,945 |
| Princeton Hospital Society | 1,390,691 |
| Queen Alexandra Hospital For Children | 46,978 |
| Queen Alexandra Solarium For Crippled Children Society | 3,956,060 |
| Queen Charlotte Islands General Hospital | 49,490 |
| Queen Charlotte Islands Hospital Society | 1,155,619 |
| Queen Victoria Hospital | 95,676 |
| Queens Park Hospital | 57,400 |
| Queens Park Hospital Society (Fellburn Hospital) | 1,571,377 |
| Queens Park Hospital Society (Queens Park Hospital) | 6,657,247 |
| Richmond General Hospital | 19,964 |
| Richmond Hospital Society | 17,564,232 |
| Rossland Hospital Society, The | 1,636,525 |
| Royal Columbian Hospital | 16,004,854 |
| Royal Inland Hospital | 34,108,083 |
| Royal Jubilee Hospital | 23,010,588 |
| Saanich Peninsula Hospital | 31,510 |
| Saanich Peninsula Hospital Society | 6,892,682 |
| Saint Marys Hospital | 12,139,962 |
| Sandringham Hospital Ltd | 1,261,220 |
| Shaughnessy Hospital | 3,810,746 |
| Shaughnessy Hospital Society | 47,366,213 |
| Shaughnessy Hospital-George Derby Centre | 2,394,033 |
| Shuswap Lake General Hospital | 8,745 |
| Simon Fraser Private Hospital | 49,036 |
| Simpson Private Hospital | 416,201 |
| Skeena-Queen Charlotte Regional Hospital District | 106,111 |
| Slocan Community Hospital | 2,253 |
| Slocan Community Hospital & Health Care Society | 640,838 |
| Slocan Community Hospital & Health Care Society (New Denver Pavilion) | 429,874 |
| Society of The Enderby & District Memorial Hospital | 1,518,802 |
| Society of The Shuswap Lake General Hospital, The | 4,583,706 |
| South Okanagan General Hospital | 3,582 |
| South Okanagan Hospital Society | 3,723,704 |
| Southern Vancouver Island Hospital Society, The | 14,155,537 |
| Southpines Private Hospital Ltd | 543,106 |
| Sparwood General Hospital | 3,083 |
| Sparwood General Hospital Society | 1,458,809 |
| Squamish General Hospital | 2,308 |
| Squamish Hospital Society | 1,508,644 |
| Squamish Lillooet Regional Hospital District | 51,538 |
| St Bartholomews Hospital | 48,616 |
| St Bartholomews Hospital Society, The | 635,038 |
| St Georges Hospital Society | 1,334,950 |
| St Josephs General Hospital | 10,483,878 |
| St Marys Hospital Society | 3,811,421 |
| St Michaels Centre Hospital Society | 1,135,623 |
| St Pauls Hospital | 61,674,028 |
| St Vincents Arbutus Hospital Society | 1,799,890 |
| St Vincents Hospital | 13,143,508 |
| Stewart General Hospital | 2,189 |
| Stewart General Hospital Association | 253,034 |
| Still Waters Private Hospital | 1,163,251 |
| Summerland Hospital Society, The | 2,086,815 |
| Sunny Hill Hospital For Children | 3,447,472 |
| Sunshine Coast Regional Hospital District | 17,310 |
| Surrey Memorial Hospital | 43,573 |
| Surrey Memorial Hospital Society | 32,839,533 |
| Tahsis Hospital Society | 390,323 |
| Terrace & District Hospital Association | 6,247,612 |
| Thompson Nicola Regional Hospital District | 234,380 |
| Tofino Hospital Society | 965,870 |
| Trail Regional Hospital | 10,333 |
| Trail Regional Hospital Society | 12,639,137 |
| Trillium Extended Care Hospital | 11,360 |
| U B C Health Sciences Centre Hospital Society | 33,173,393 |
| University Health Sciences Centre Hospital | 8,884 |
| University Health Sciences Centre | 141,430 |
| Vancouver General Hospital | 153,358,202 |
| Vernon Jubilee Hospital | 98,196 |
| Vernon Jubilee Hospital Society | 18,158,968 |
| Victoria General Hospital (Fairfield) | 21,974 |
| Victoria General Hospital (Helmcken) | 6,664 |
| Victorian Hospital & Health Services Society of Kaslo | 527,477 |
| West Coast General Hospital | 12,420 |
| West Coast General Hospital Society, The | 7,262,097 |
| Western Rehabilitation Society (Pearson Hospital) | 10,591,766 |
| Willingdon Hospital Ltd | 1,247,711 |
| Willowhaven Private Hospital | 1,220,244 |
| Windermere District Hospital | 3,091 |
| Windermere District Hospital Association, The | 1,424,130 |
| Wrinch Memorial Hospital | 1,767,848 |
| 100 Mile District Hospital Society | 1,686.317 |

## SCHOOL DISTRICTS

| | |
|---|---|
| Abbotsford Christian School Society | 437,265 |
| Abbotsford School District 34 | 29,327,854 |
| Agassiz Christian School Society | 45,331 |
| Agassiz-Harrison School District 76 | 2,160,946 |
| Alberni School District 70 | 20,454,142 |
| Anspayaxw School Society | 13,807 |
| Armstrong-Spallumcheen School District 21 | 5,531,491 |
| Arrow Lakes School District 10 | 3,793,878 |
| Association For Christian Education of Prince George | 141,566 |
| Association of Christian High Schools in B C | 326,895 |
| B C Educational Institutions Capital Financing Authority | 52,919,825 |
| B C Institute of Technology | 37,885,171 |
| B C School Districts Capital Financing Authority | 9,222,476 |
| Brentwood College Association | 258,977 |
| Bulkley Valley School District No 54 | 9,785,569 |
| Burnaby School District 41 | 37,504,666 |
| Burns Lake School District 55 | 6,584,205 |
| C A J B Carpentry Trades School | 4,500 |
| Caledonia Senior Secondary School | 3,043 |
| Calvary Temple Christian Academy | 17,205 |
| Camosun College | 18,073,349 |
| Campbell River School District 72 | 18,920,886 |
| Canadian Reformed School Association of Smithers | 478,849 |
| Canadian Reformed School Society of Abbotsford | 82,721 |
| Canim Lake Education Authority | 2,340 |
| Capilano College | 12,814,370 |
| Cariboo College | 14,280,653 |
| Cariboo-Chilcotin School District 27 | 29,478,764 |
| Castlegar School District 9 | 8,200,862 |
| Catholic Public Schools Archdiocese of Vancouver | 7,860,998 |
| Catholic Public Schools Diocese of Prince George | 2,213,618 |
| Catholic Public Schools Diocese of Victoria | 1,182,847 |
| Catholic Public Schools of Kamloops | 334,918 |
| Catholic Public Schools of Nelson Diocese | 1,059,135 |
| Centennial Continuing Education | 2,297 |
| Centennial High School | 3,885 |
| Central Coast School District 49 | 2,198,638 |
| Central Okanagan School District 23 | 39,387,560 |
| Central Organization For Jewish Education | 187,001 |
| Chilliwack Christian School Society | 81,378 |
| Chilliwack School District 33 | 20,081,054 |
| Christian School Association of New Westminster | 297,817 |
| Christian School Society of Houston | 92,385 |

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|---|---|
| Christian School Society of Smithers & Telkwa | 214,416 |
| Claremont Secondary School | 3,264 |
| College of New Caledonia | 12,340,936 |
| Collegio Del Mondo Unito Dell Adriatico | 19,183 |
| Commissioner Teachers Pensions | 105,614,187 |
| Comox Valley Christian Education Society | 22,270 |
| Coquitlam School District 43 | 54,005,794 |
| Courtenay School District 71 | 19,701,209 |
| Cowichan School District 65 | 20,032,062 |
| Cranbrook School District 2 | 14,511,955 |
| Creston-Kaslo School District 86 | 8,127,013 |
| Crofton House School | 472,156 |
| David Thompson University Centre | 197,000 |
| Delta School District 37 | 47,211,931 |
| Department of National Defence Children Education | 3,048,238 |
| Discovery School Society | 37,309 |
| Douglas College | 13,509,533 |
| Duncan Christian School Association | 187,529 |
| East Kootenay Community College | 5,841,938 |
| Fanshawe College | 18,593 |
| Fernie School District 1 | 15,204,552 |
| Fitzwater School | 2,888 |
| Fort Nelson School District 81 | 5,177,217 |
| Fraser Valley Christian High School | 5,463 |
| Fraser Valley College | 8,285,481 |
| Gallaudet College | 116,656 |
| Glenlyon Preparatory School Society | 236,150 |
| Golden School District 18 | 4,896,770 |
| Grand Forks School District 12 | 4,333,856 |
| Greater Victoria School District 61 | 43,700,369 |
| Gulf Islands School District 64 | 3,525,706 |
| Haney-Pitt Meadows Christian School Association | 90,161 |
| Hope School District 32 | 4,798,913 |
| Howe Sound School District 48 | 7,005,536 |
| J Lloyd Crowe Secondary School | 2,272 |
| Kamloops School District 24 | 51,521,178 |
| Kelowna Society For Christian Education | 47,418 |
| Keremeos School District 16 | 1,844,020 |
| Kettle Valley School District 13 | 2,486,365 |
| Kimberley School District 3 | 6,629,403 |
| Kitimat School District 80 | 9,265,598 |
| Knowledge Network of The West | 3,352,112 |
| Kwantlen College | 14,495,386 |
| Lake Cowichan School District 66 | 4,343,330 |
| Langley Christian School Society | 173,728 |
| Langley School District 35 | 41,253,163 |

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|---|---|
| Lester B Pearson College of The Pacific | 68,000 |
| Lillooet School District 29 | 3,146,736 |
| Malaspina College | 13,522,911 |
| Maple Ridge-Pitt Meadows School District 42 | 23,909,360 |
| Maranatha Christian School Society | 13,768 |
| Maria Montessori Academy | 28,384 |
| Mennonite Educational Institute Association | 519,976 |
| Merritt School District 31 | 7,266,963 |
| Mission School District 75 | 14,294,219 |
| Mount Cheam Christian School Society | 66,139 |
| Nanaimo Christian School Society | 52,664 |
| Nanaimo School District 68 | 32,910,997 |
| Nechako School District 56 | 13,028,277 |
| Nelson School District 7 | 12,874,921 |
| New Westminster School District 40 | 8,414,905 |
| Nisgha School District 92 | 1,928,669 |
| Norfolk House School | 292,961 |
| North Island College | 6,516,204 |
| North Thompson School District 26 | 5,086,322 |
| North Vancouver School District 44 | 34,583,623 |
| Northern Lights College | 7,121,816 |
| Northwest Community College | 7,021,593 |
| Notre Dame Regional Secondary School | 56,959 |
| Oak Bay Secondary School | 9,100 |
| Okanagan College | 13,915,814 |
| Open Learning Institute | 7,082,881 |
| Pacific Christian School | 15,581 |
| Pacific Marine Training Institute | 2,355,196 |
| Pacific Vocational Institute | 21,745,398 |
| Peace River North School District 60 | 20,652,360 |
| Peace River South School District 59 | 20,764,890 |
| Penticton School District 15 | 11,996,586 |
| Powell River School District 47 | 11,090,934 |
| Prince George College | 18,476 |
| Prince George School District 57 | 66,837,224 |
| Prince Rupert School District 52 | 12,491,950 |
| Prince Rupert Senior Secondary School | 2,305 |
| Princeton School District 17 | 3,754,185 |
| Qualicum School District 69 | 9,726,372 |
| Queen Charlotte School District 50 | 4,533,072 |
| Queen Margarets School | 126,286 |
| Queen Mary Community School | 5,736 |
| Quesnel School District 28 | 18,340,479 |
| Regent College | 180,234 |
| Revelstoke School District 19 | 6,779,246 |
| Richmond Christian Elementary School | 88,472 |
| Richmond School District 38 | 34,369,983 |
| Saanich School District 63 | 12,760,896 |
| Selkirk College | 13,126,977 |
| Seminary of Christ The King | 14,224 |

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|---|---|
| Shawnigan Lake School | 169,820 |
| Shuswap School District 89 | 15,844,733 |
| Simon Fraser University | 67,277,836 |
| Sir John Franklin Community School | 33,119 |
| Sooke School District 62 | 20,184,916 |
| South Cariboo School District 30 | 6,695,642 |
| Southern Okanagan School District 14 | 6,208,888 |
| Springvalley Elementary School | 2,110 |
| St Anns Academy Society | 258,337 |
| St Georges School | 657,560 |
| St Josephs School Board | 4,268 |
| St Margarets School | 94,555 |
| St Michaels University School Society | 500,302 |
| St Thomas More Collegiate | 633,711 |
| St Thomas More School | 2,022 |
| Status Indian Children Education | 24,860,255 |
| Stikine School District 87 | 4,677,878 |
| Summerland School District 77 | 3,666,897 |
| Sunshine Coast School District 46 | 7,286,950 |
| Surrey School District 36 | 76,839,295 |
| Terrace Calvin Christian School Society | 76,108 |
| Terrace School District 88 | 17,732,769 |
| Tlisalagilakw School | 5,316 |
| Trail School District 11 | 12,302,182 |
| Universities Council of B C | 530,700 |
| University of B C | 183,607,403 |
| University of Guelph | 3,944 |
| University of Toronto | 4,200 |
| University of Victoria | 54,512,040 |
| University of Western Ontario | 2,800 |
| Urban Native Indian Education Society | 3,198 |
| Vancouver Christian School | 270,760 |
| Vancouver College Ltd | 943,483 |
| Vancouver Community College | 42,624,947 |
| Vancouver Island North School District 85 | 12,516,805 |
| Vancouver Island West School District 84 | 4,105,976 |
| Vancouver Montessori School Society | 40,905 |
| Vancouver School District 39 | 104,452,458 |
| Vancouver School of Theology | 180,000 |
| Vernon Christian School Society | 63,868 |
| Vernon School District 22 | 23,382,584 |
| Victoria Christian Education Society | 447,040 |
| Waldorf School Association of B C | 176,078 |
| Warehouse School Society | 45,780 |
| West Vancouver Montessori School | 15,656 |
| West Vancouver School District 45 | 10,847,552 |
| Windermere School District 4 | 3,583,934 |
| York House School | 579,699 |
| Zion Lutheran Church & School | 90,440 |

## SOCIAL SERVICE AGENCIES AND OTHER

These grants are contributions for purposes of assisting health care, education, protection of persons and property, recreation and sport, cultural activities and other operating grants. Also included are payments made to third parties for services rendered under a grant program, such as payments to pharmacies under Pharmacare, or payments to suppliers under the GAIN program.

| | |
|---|---|
| A & A Logging Ltd | 5,000 |
| A B C Answering Service & Radio Paging Communications | 20,455 |
| A B C Daycare | 4,745 |
| A B C Kinder Garden | 42,480 |
| A N A F Vets | 38,940 |
| A N H Homemakers | 15,991 |
| Aamber Lodge | 118,650 |
| Aaron Place | 58,694 |
| Aaronsons Pharmacy Ltd | 480,531 |
| Aarsen, S | 12,480 |
| Aasen, K | 4,973 |
| Aasen, N | 4,700 |
| Abai, H | 22,960 |
| Abasa Optical Lab | 10,631 |
| Abbey Medical Inc | 3,331 |
| Abbey, R L, Dr | 2,543 |
| Abbotsford Day Care Centre | 8,232 |
| Abbotsford International Airshow Society | 6,000 |
| Abbotsford Optical Ltd | 10,063 |
| Abbotsford Track Club | 27,002 |
| Abbotsford-Clearbrook Chamber of Commerce | 8,630 |
| Abbotsford-Matsqui Arts Council | 6,955 |
| Abeda Wood Products | 2,618 |
| Abramson, A, Dr | 8,785 |
| Abramson, M A | 21,678 |
| Acacia Ty Mawr Lodge | 442,966 |
| Acadia Day Care | 24,787 |
| Acadia Park Preschool | 8,017 |
| Ace, R | 114,145 |
| Acklands Ltd | 4,340 |
| Acorn Daycare Centre | 23,272 |
| Acorn 8 Oaks Day Care Society | 27,853 |
| Acres Drug Store Ltd | 127,526 |
| Acropolis Manor | 739,527 |
| Acropolis Manor Day Care Centre | 6,379 |
| Act One Uniform Rentals Inc | 33,569 |
| Act 11 The Society For Assistance In The Community Today | 805,267 |

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|---|---|
| Action Sports | 2,096 |
| Adam, L | 7,513 |
| Adamack, T L | 4,968 |
| Adamowicz, J K, Dr | 52,546 |
| Adams Lake Rodeo Club | 3,500 |
| Adams Lake Sports Commission | 5,000 |
| Adams, D R | 53,165 |
| Adams, G | 2,000 |
| Adel, T | 18,180 |
| Adera House | 182,962 |
| Adilman, P H, Dr | 112,406 |
| Adrian, R J | 2,000 |
| Adult Residence | 96,816 |
| Adult Volunteer Fund | 9,705 |
| Advance Cabs Ltd | 28,642 |
| Advance Optiks | 2,808 |
| Afton Hotel | 11,697 |
| Agape Community Services | 16,236 |
| Agar, B | 4,550 |
| Agar, P | 3,336 |
| Agassiz Child Care Society | 3,516 |
| Agassiz-Harrison Community Services Society | 24,914 |
| Agassiz-Harrison Senior Citizens Housing Society | 12,058 |
| Agland Industries Inc | 2,400 |
| Agnew-Surpass Shoe Stores Ltd | 2,436 |
| Agricultural Credit Program | 4,900,000 |
| Ah-Ihn-His Society | 10,000 |
| Aimco Allergy Supply | 2,690 |
| Ainslie Lodge | 206,525 |
| Ainsworth Recreation Commission | 6,041 |
| Air B C | 8,650 |
| Air Canada | 9,096 |
| Aisco Industrial Safety Apparel | 18,585 |
| Alberni District Association For The Mentally Retarded | 231,771 |
| Alberni Marine Transportation (1982) Inc | 253,000 |
| Alberni Valley Chamber of Commerce | 6,790 |

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|---|---|
| Alberni Valley Citizen Advocacy Society | 20,956 |
| Alberni Valley Day Care Society | 35,093 |
| Alberni Valley Museum | 38,750 |
| Alberto Pharmacy | 466,185 |
| Albiston, A W, Dr | 2,547 |
| Albright & E Albright, W | 6,741 |
| Alcohol-Drug Education Service | 25,014 |
| Alden, L | 9,145 |
| Alder Lodge | 25,650 |
| Aldergrove Daycare Centre | 2,893 |
| Alert Bay Drug Store | 22,230 |
| Alert Bay Public Library Association | 3,475 |
| Alexander Mackenzie Commemorative Pharmacy | 15,452 |
| Alexander, I | 62,321 |
| Alexander, T P, Dr | 2,058 |
| Alexandra Childrens Centre | 15,302 |
| Alexis Creek Indian Band Council | 35,688 |
| Alfies Food Centre | 2,566 |
| Alfred & P Alfred, P | 2,017 |
| Alimohamed, B | 2,178 |
| Alkali Lake Indian Band | 5,000 |
| All Ports Travel | 6,162 |
| All Prescriptions Pharmacy Ltd | 38,272 |
| All-Ways Travel | 11,187 |
| Allan, I | 9,351 |
| Allcor Serums Ltd | 3,125 |
| Allen, B | 13,600 |
| Allen, J T, Dr | 10,251 |
| Allied Indian Metis Society | 54,044 |
| Alma Y Day Care | 9,189 |
| Aloha Group Living Home | 50,264 |
| Alpha Home Care Services Ltd | 522,687 |
| Alpha Technologies Ltd | 4,500 |
| Alpine Drug Mart Ltd | 89,296 |
| Alternate Shelter Society | 637,547 |
| Alternatives | 169,949 |
| Altmiks, J | 15,404 |
| Altrusa Club of Nanaimo | 3,149 |
| Amata Transition House Society | 85,360 |

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|---|---|
| Ambeau, J | 4,969 |
| Amber Lodge | 38,819 |
| Amberglow Personal Care Home | 37,087 |
| Ambleside Rexall Pharmacy | 193,910 |
| Ambulance Charges, Provincial | 447,641 |
| American Association of Motor Vehicle Administration | 7,292 |
| Ames In Home Optical Service Ltd | 3,049 |
| Amigo Sales Vancouver Ltd | 13,723 |
| Amity Singers Society | 3,000 |
| Ammundsen Medical Supply Ltd | 249,000 |
| Amos, H | 16,260 |
| Anaham Indian Band | 4,500 |
| Anais Training Centre For Adolescents | 218,600 |
| Anamed Medical Supply | 3,137 |
| Anatek Microcircuits Inc | 2,022 |
| Ancill, R, Dr | 13,440 |
| Anderson & C Anderson, D | 59,420 |
| Anderson Optical | 4,884 |
| Anderson, D G, Mrs | 2,186 |
| Anderson, I | 9,182 |
| Anderson, J E, Dr | 42,431 |
| Anderson, J J, Dr | 2,362 |
| Anderson, L M, Dr | 12,542 |
| Andersons Pharmacy | 160,531 |
| Andison, S | 7,200 |
| Andreens Lakeview Pharmacy | 97,756 |
| Andrew & F Andrew, E | 19,992 |
| Andrew, F | 8,854 |
| Andrews, S | 2,500 |
| Angus & M Bruce, J | 8,085 |
| Animal Crackers Nursery | 4,481 |
| Animal Crackers Pre-School | 2,257 |
| Antoine, L | 2,000 |
| Apothecary Shop | 100,442 |
| Apple Lane Day Care | 8,035 |
| Appledale Childrens Centre | 2,050 |
| Appliance Service Association | 12,000 |
| Applied Instrumentation Corp | 7,500 |
| Applied Psychology Group Inc | 26,622 |
| Apprenticeship & Employment Training | 11,395,623 |
| Aquatec Seafoods Ltd | 15,000 |
| Arbutus Vocational Rehabilitation Society | 285,476 |
| Arcadian Day Care Centre | 66,524 |
| Archbold, D | 37,442 |
| Archer & S Archer, A | 19,498 |
| Archer, A | 9,060 |
| Archer, S | 2,820 |
| Architectural Institute of B C | 2,000 |
| Argatoff, M | 3,088 |
| Argent, F | 2,412 |
| Argyll Lodge | 297,505 |
| Arkwel Industries Ltd | 2,558 |
| Arlinsky, M B, Dr | 42,812 |
| Armco Canada Ltd & Stelco Inc | 500,000 |
| Armstrong Day Care Society | 7,415 |
| Armstrong Figure Skating Club | 5,604 |
| Armstrong-Enderby Association For The Mentally Handicapped | 69,532 |
| Armstrong-Enderby Association For The Mentally Retarded | 226,493 |
| Armstrong-Spallumcheen Community | 77,286 |
| Armstrong-Spallumcheen Homemaker | 212,283 |
| Armstrong, G | 16,614 |
| Armstrong, J | 78,953 |
| Armstrong, R | 10,405 |
| Army & Navy Department Store Ltd | 87,978 |
| Army Cadet League of B C | 2,100 |
| Arnot, R G, Dr | 11,830 |
| Arnould, A | 7,680 |
| Arranglen Lodge | 926,261 |
| Arrow Lakes Arts Council | 3,750 |
| Arrowsmith House | 86,794 |
| Arrowsmith Lodge | 595,026 |
| Arrowsmith Prescriptions | 223,156 |
| Arsenault, D | 30,365 |
| Arsenault, D | 51,143 |
| Art Council of Surrey & District | 9,800 |
| Art Gallery of Greater Victoria | 153,750 |
| Art Gallery of South Okanagan | 30,000 |
| Arthritis Society | 1,528,383 |
| Artificial Eye Laboratory | 13,590 |
| Arts Club Theatre of Vancouver | 117,500 |
| Arts Council of New Westminster | 6,140 |
| Ashbridge, M | 16,068 |
| Ashcreek TV Society | 27,000 |
| Ashcroft All Indian Rodeo Club | 3,500 |
| Ashton Lodge | 42,959 |
| Asia Pacific Festival Society | 11,850 |
| Asia Pacific Foundation of Canada | 200,000 |
| Ask Seniors Project | 93,487 |
| Askew, P | 3,185 |
| Askews Shop-Easy & Salmon Arm Meat & Produce Ltd | 8,710 |
| Asselin, G | 21,917 |
| Assembly of B C Arts Councils | 40,000 |
| Assion, R | 21,175 |
| Assisted Home Ownership/Rental Program | 191,902 |
| Assmans Funeral Chapel Ltd | 21,511 |
| Associated Respiratory Services | 3,079 |
| Associated Sheet Metal Products Ltd | 4,800 |
| Association For Parent Education & Assessment | 318,698 |
| Association of B C Grape Growers | 15,387 |
| Association of BC Drama Educators | 24,000 |
| Association of Book Publishers of B C | 25,000 |
| Association of Neighborhood Houses of Greater Vancouver | 1,071,722 |
| Astra & O Astra, J | 8,394 |
| Astral Bellevue Classics | 4,183 |
| Atchison, L | 7,426 |
| Atkins, A, Dr | 10,882 |
| Atlantic College | 14,849 |
| Atlin District Board of Trade | 125,000 |
| Atwood & Associates | 5,546 |
| Atwood, M | 11,259 |
| Aube, N, Dr | 23,307 |
| Auger, B | 2,000 |
| Aunt Julies Daycare Centre | 23,332 |
| Aurora Society | 279,155 |
| Austin Motor Hotel | 6,254 |
| Austin, J | 10,511 |
| Austin, J | 8,096 |
| Auterson & B Broere, H | 9,065 |
| Automotive Retailers Association | 2,169 |
| Avalon Hotel | 4,680 |
| Avery-Carr Clinic Pharmacy Ltd | 205,092 |
| Avon Park Fashions | 2,000 |
| Avonlea House | 278,998 |
| Axis Mime Theatre Society | 30,000 |
| Ayres, B | 4,745 |
| Azu Ski Village Ltd | 200,000 |
| B & B Joint Ventures | 2,500 |
| B & G Market | 5,538 |
| B C & Yukon Chamber of Mines | 14,075 |
| B C A A Travel Agency | 2,457 |
| B C Aberdeen Angus Association | 2,000 |
| B C Administrative Centre For Sport, Recreation and Fitness | 465,000 |
| B C Agricultural Research & Development Corporation | 4,500 |
| B C Amateur Athletics Association | 189,225 |
| B C Amateur Baseball Association | 138,062 |
| B C Amateur Basketball Association | 112,568 |
| B C Amateur Boxing Association | 27,410 |
| B C Amateur Football Association | 62,250 |
| B C Amateur Hockey Association | 205,555 |
| B C Amateur Softball Association | 98,741 |
| B C Amateur Synchronized Swimming Association | 28,898 |
| B C Archery Association | 37,225 |
| B C Arrows Fastball Club | 8,500 |
| B C Assessment Authority | 7,850,000 |
| B C Association of Performing Arts Festival | 40,000 |
| B C Association of Volunteer Centers/Bureaus | 2,700 |
| B C Aviation Council | 38,500 |
| B C Badminton Association | 50,028 |
| B C Ball Hockey Association | 5,620 |
| B C Blueberry Co-Operative Association | 24,411 |
| B C Borstal Association | 30,818 |
| B C Bowling Federation | 50,198 |
| B C Broomball Association | 6,900 |
| B C Buildings Corp | 10,297,038 |
| B C Cancer Institute | 33,947,760 |
| B C Cattlemens Association | 71,200 |
| B C Chamber of Commerce | 96,378 |
| B C Chicken Marketing Board | 25,516 |
| B C Choral Federation | 6,500 |
| B C Coast Vegetable Co-Operative Association | 27,320 |
| B C Corporation of The Seventh-Day Adventist Church | 386,314 |
| B C Council For The Family | 80,793 |
| B C Courthouse Library Society | 28,644 |
| B C Cricket Association | 12,824 |
| B C Crime Prevention Association | 18,750 |
| B C Curling Association | 12,125 |
| B C Curling Council | 29,110 |
| B C Deaf Sports Federation | 10,705 |
| B C Debris Control Board | 200,000 |
| B C Development Corp | 2,842,760 |
| B C Elks Auditory Rehabilitation Centre | 11,505 |
| B C Farm Machinery Museum Association | 6,000 |
| B C Fashion & Needle Trades Association | 10,000 |
| B C Federation Foster Parents Association | 287,841 |
| B C Federation of Shooting Sports | 98,446 |
| B C Fencing Association | 22,767 |
| B C Ferry Corp | 39,416,726 |
| B C Festival of The Arts | 140,361 |
| B C Field Hockey Association | 33,953 |
| B C Film & Video Industry Association | 4,000 |
| B C Film Industry Association | 13,000 |
| B C Folkfest Society | 9,400 |
| B C Forest Museum | 124,000 |
| B C Fruit Growers Association | 12,062 |
| B C Fruit Growers Test Orchard Ltd, The | 22,673 |
| B C G E Day Care Centre | 24,065 |
| B C Golf Association | 17,550 |
| B C Government Employees Union | 3,823 |
| B C Gymnastic Association | 128,025 |
| B C Handball Association | 6,650 |
| B C Health Association | 275,000 |
| B C Health Care Research Foundation | 3,056,000 |
| B C Heart Foundation | 75,000 |
| B C Heritage Trust | 1,250,000 |
| B C Hospital Shared Systems Society | 2,516,804 |
| B C Housing Management Commission | 11,729,719 |
| B C Jersey Breeders Association | 9,686 |
| B C Lacrosse Association | 77,570 |
| B C Law Library Foundation | 85,930 |
| B C Lawn Bowling Association | 7,200 |
| B C Library Association | 10,000 |
| B C Library Trustees Association | 10,000 |
| B C Lions Society For Crippled Children | 323,278 |
| B C Lung Association | 75,000 |
| B C Medequip | 161,126 |
| B C Modern Rhythmic Gymnastics Federation | 11,750 |
| B C Motorcycle Federation | 3,750 |
| B C Museums Association | 42,500 |
| B C Neurological Group Home | 150,528 |
| B C Nursery Trades Association | 3,491 |
| B C Paraplegic Foundation | 29,697 |
| B C Parents In Crisis | 87,061 |
| B C Pharmacist Society | 371,339 |
| B C Provincial Womens Institute | 20,770 |
| B C Racquetball Association | 13,300 |
| B C Rail Ltd | 467,779,377 |
| B C Recreation Association | 91,465 |
| B C Research | 1,105,000 |
| B C Ringette Association | 19,425 |
| B C Rocky Mountain Visitors Association | 52,447 |
| B C Rowing Association | 35,947 |
| B C Rugby Union | 93,550 |
| B C Safety Council | 181,837 |
| B C Sailing Association | 75,449 |
| B C School Sports | 130,850 |
| B C School Trustees Association | 10,000 |
| B C Sheep Breeders Co-Operative Association | 4,823 |
| B C Snow Vehicle Association | 13,350 |
| B C Snowmobile Federation | 25,000 |
| B C Soaring Society | 2,800 |
| B C Soccer Association | 149,543 |
| B C Special Olympics Society | 11,750 |
| B C Speed Skating Association | 82,210 |
| B C Sport Parachute Council | 25,153 |
| B C Sports Hall of Fame & Museum | 52,500 |
| B C Squash Racquets Association | 19,650 |
| B C Stevens Co Ltd, The | 5,349 |
| B C Summer Swimming Association | 12,950 |
| B C Synchronized Swimming Association | 4,275 |
| B C Table Tennis Association | 28,350 |
| B C Tae Kwon Do Association | 6,750 |
| B C Team Handball Federation | 11,900 |
| B C Television Broadcasting System Ltd | 15,000 |
| B C Ten Pin Bowling Federation | 16,270 |
| B C Tennis Association | 74,920 |
| B C Touring Council | 50,500 |
| B C Transit | 70,368,832 |
| B C Vegetable Marketing Commission | 19,628 |
| B C Volleyball Association | 116,714 |
| B C Water Polo Association | 41,475 |
| B C Water Ski Association | 2,000 |
| B C Weightlifting Association | 33,759 |
| B C Wildlife Federation | 35,142 |
| B C Womens Field Hockey Federation | 150,540 |
| B C Wrestling Association | 96,243 |
| B C Yellowhead 16 Tourist Association | 63,280 |
| B C 5-Pin Bowling Association | 8,698 |
| B M X Racing Association of Bc | 24,191 |
| Babes In Toyland Day Care Centre Ltd | 17,011 |
| Babits, L | 2,000 |
| Baehr, B P | 2,351 |
| Bagley, B | 8,057 |
| Baillie Residence, M I | 100,264 |
| Baillie, M I | 105,542 |
| Baitz & J Baitz, A | 30,611 |
| Baker Travel Ltd | 3,036 |
| Baker, P P | 23,141 |
| Baker, V, Dr | 121,778 |
| Bakerview Rest Home | 264,002 |
| Balaam, V | 10,299 |
| Baldwin, H | 2,000 |

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| Balfour House | 156,019 |
| Ball, A E | 7,135 |
| Ball, P | 21,353 |
| Ballendine & S G Stokes, C | 46,664 |
| Ballendine, C | 12,157 |
| Ballentynes Circle Drugs | 234,715 |
| Ballet Pacific B C Society | 40,300 |
| Balmoral Hotel | 10,405 |
| Bambi Enterprises Ltd | 9,126 |
| Bamboo Inn | 3,754 |
| Banff Centre, The | 2,495 |
| Banmen, J, Dr | 11,912 |
| Bannavern Guest House Inc | 37,859 |
| Banyan Centre | 377,427 |
| Banyay & I Banyay, G | 4,551 |
| Barberry Lodge Ltd | 172,622 |
| Barcelos, G | 64,861 |
| Barcket, D A, Dr | 2,587 |
| Barclay Lodge | 166,046 |
| Barker, J | 3,481 |
| Barnard, D K | 2,131 |
| Barnes, S E | 2,817 |
| Baron, V | 2,342 |
| Barr-Nine | 179,198 |
| Barras, N A | 15,949 |
| Barriere & District Health Society | 155,737 |
| Barriere I D A Pharmacy | 39,721 |
| Barrow, B H | 36,536 |
| Barry, F A, Dr | 22,263 |
| Barry, S | 18,572 |
| Barrys Drug Mart | 62,910 |
| Barrys Pharmacy | 15,324 |
| Barton, B | 5,412 |
| Barton, H | 2,000 |
| Bassett, W A R, Dr | 7,944 |
| Bastedo, G A | 4,104 |
| Bastion Theatre Co of B C | 162,000 |
| Bauer, D D | 3,862 |
| Bay Optical | 9,679 |
| Bay, The | 297,623 |
| Baydala I D A Pharmacy | 116,833 |
| Bayview Out of School Care | 12,932 |
| Bazak, R | 5,500 |
| Beach Day Care Centre | 33,332 |
| Beacon Garden Early Childhood Centre | 46,891 |
| Beacon Hill Lodge | 1,682,795 |
| Beacon Hill Lodge of Canada | 5,051 |
| Beacon Hill Villa | 274,149 |
| Beacon Services | 35,004 |
| Beas Manor | 66,596 |
| Beatch, M | 8,332 |
| Beaton, L | 32,190 |
| Beattie, B | 53,192 |
| Beatty, E J, Dr | 16,318 |
| Beauchamp, E L | 12,576 |
| Beaudette & J Beaudette, R | 57,263 |
| Beaufort Air-Sea Equipment Canada Ltd | 4,500 |
| Beausoleil & S Beusoleil, M | 167,134 |
| Beaver Foods Ltd | 2,263,820 |
| Beaver Lodge | 387,957 |
| Beaver Point Pre-School | 3,815 |
| Beaver Valley Regional District Library | 16,934 |
| Beaverlodge Drug Ltd | 4,475 |
| Beckley Farm Lodge | 982,395 |
| Beckley Farm Lodge Adult Day Care | 68,235 |
| Beddows & I Beddows, C | 49,815 |
| Beecroft, L | 3,000 |
| Beehive Manor | 137,686 |
| Beenan, L | 2,948 |
| Beers Department Store Ltd | 2,681 |
| Begbie Guest House | 105,507 |
| Bel-Air Rest Home | 286,548 |
| Belanger Enterprises Ltd | 356,520 |
| Belanger, F | 3,675 |
| Belavista Motel | 2,396 |
| Belcourt, L | 3,000 |
| Belec, C | 16,859 |
| Belfry Theatre Society | 12,000 |
| Bell Day Care Center, Esther | 16,259 |
| Bella Bella Band Council | 11,667 |
| Bella Bella Community A/P Society | 225,000 |
| Bella Coola Adventist Academy | 3,572 |
| Bella Coola Arts Council | 3,550 |
| Bella Coola Consumers Co-Operative Association | 3,932 |
| Bella Coola Homemaker Service | 83,890 |
| Bella Coola Senior Citizens Housing Society | 73,979 |
| Bella Coola Valley Child Care Society | 18,537 |
| Bella Vue Rest Home | 91,189 |
| Bellesen & D Bellesen, H | 15,409 |
| Benison, D | 32,044 |
| Benjamin Residence, J | 330,777 |
| Benmor Furniture Ltd | 10,145 |
| Bennett, E | 2,497 |
| Benson, H | 3,597 |
| Bentzon, E R | 7,682 |
| Berg, D | 138,177 |
| Berger, N A | 9,360 |
| Bergink, H | 34,790 |
| Bergquist & D Bergquist, B | 79,228 |
| Berman, S | 4,250 |
| Berner & L Berner, B | 83,990 |
| Bernier & W Bernier, C | 21,788 |
| Berry, B | 3,224 |
| Berta & C Berta, J | 82,071 |
| Beschetznick Home | 31,706 |
| Best, E | 8,270 |
| Beth Tikvah Congregation & Centre Association | 39,245 |
| Bethel Christian Centre | 17,654 |
| Bethesda Home | 374,074 |
| Better Value Optical | 2,142 |
| Bevan Lodge Association | 342,005 |
| Beverly Place | 71,031 |
| Bianco, T A, Dr | 16,353 |
| Biberdorf, E R | 136,935 |
| Bicycling Association of B C | 49,421 |
| Biddlecombe, H J | 5,443 |
| Bifano & M Bifano, E | 31,338 |
| Big Blocks Daycare | 18,706 |
| Big Bros & Affiliated Big Sisters of BC | 42,000 |
| Big Bros & Big Sisters of Greater Victoria | 9,034 |
| Big Brothers of Greater Vancouver | 34,944 |
| Big Brothers of Prince George | 8,615 |
| Big Sisters | 24,344 |
| Big Sisters of Greater Vancouver | 14,898 |
| Bild, B, Dr | 5,876 |
| Bilingual/Bicultural Department | 16,000 |
| Bills Confectionery | 7,564 |
| Bills Restaurant | 13,405 |
| Bilsker, D | 6,431 |
| Bingham, J | 29,364 |
| Binnie, J P K, Dr | 53,895 |
| Birch Lodge | 330,694 |
| Birch, A | 12,361 |
| Birchwood Care Facility | 44,755 |
| Birchwood Day Care Centre | 9,314 |
| Bird, F | 23,832 |
| Biro, M, Mrs | 2,884 |
| Bischoff, D | 3,607 |
| Bishop Cridge Centre For The Family | 341,094 |
| Bishop Cridge Society | 72,542 |
| Bjorgan & C Bjorgan, J | 9,055 |
| Bjornson & D Bjornson, T | 18,653 |
| Black Mountain Ida Pharmacy | 225,122 |
| Black Top Cabs Ltd | 56,404 |
| Black, W W, Dr | 74,623 |
| Blacks Pharmacy (1972) Ltd | 151,876 |
| Blackstone Hotel | 5,266 |
| Blackwell Dairy, E J & A C | 10,144 |
| Blake Street Out of School Care | 2,795 |
| Bland, D R, Dr | 2,530 |
| Bland, M P | 17,185 |
| Blaneys Travel Service Ltd | 2,893 |
| Blanshard Community Centre Out of School Care | 5,205 |
| Blanshard Community Centre Society | 10,604 |
| Blaxland, J | 3,562 |
| Blenheim Lodge | 597,868 |
| Blewett Recreation Soceity | 2,029 |
| Blinkhorn, A | 32,035 |
| Blue Eagle Cafe | 4,054 |
| Blue Heron Lodge Ltd | 83,676 |
| Blue Jay Day Care Centre | 32,320 |
| Blue Spruce Cottage Ltd | 156,147 |
| Blue Spruce Cottage Personal Care Home | 78,925 |
| Bluebird Cabs | 25,523 |
| Blunt, A | 72,966 |
| Board of Cemetery Trustees of Greater Victoria | 2,430 |
| Board of Certification of Public Health Inspectors, The | 2,200 |
| Boat Daycare Society | 30,134 |
| Bobolink Childcare Society | 50,503 |
| Bobowski, H | 11,646 |
| Bobs Mercantile Ltd | 2,275 |
| Bockmuehl, M | 2,000 |
| Bodnar, L S | 46,521 |
| Boedeker, M | 5,265 |
| Boehler & T Gallagher, I | 12,600 |
| Boehmer, A, Mrs | 11,570 |
| Boeke, V | 54,960 |
| Bohn, J | 7,340 |
| Bolton, M | 12,016 |
| Bond, C | 6,153 |
| Bonnie Bairns Daycare | 15,893 |
| Bonnymuir Lodge Ltd | 488,790 |
| Bonnys Taxi Ltd | 12,895 |
| Boomer Drugs (1976) Ltd | 77,822 |
| Boon, P J | 10,252 |
| Booth, B F, Dr | 45,560 |
| Bootlegger, The | 6,848 |
| Boots Drug Stores | 5,052,743 |
| Boraston, W R, Dr | 10,171 |
| Born, E | 6,969 |
| Borrill, S | 3,016 |
| Bottcher & M Bottcher, F H | 6,695 |
| Boudin, H M, Dr | 13,101 |
| Boudreau & Jang Ltd | 413,212 |
| Boudreau, G M | 30,639 |
| Boudreau, S | 2,000 |
| Boulding, J | 4,935 |
| Boulding, M | 15,585 |
| Boulevard Pharmacy Consultants | 396,851 |
| Bouma Family Care Home | 4,700 |
| Bouman, L | 11,885 |
| Boundary Family & Individual Services Society | 9,188 |
| Boundary Home Support Service | 315,788 |
| Boundary Homemaker Service | 15,711 |
| Boundary Homemakers Service Society | 27,999 |
| Boundary Lodge | 231,066 |
| Bow Enterprises Ltd | 6,000 |
| Bowden, N M | 22,250 |
| Bowen Funeral Chapel | 3,338 |
| Bowen Island Chamber of Commerce | 3,000 |
| Bowen Island Reading Center | 2,864 |
| Bowen Island Recreation Commission | 10,053 |
| Bowers Funeral Service Ltd | 4,303 |
| Bowman & R Bowman, A | 18,733 |
| Bowman, A | 60,536 |
| Bowman, I L | 6,358 |
| Boy Scouts of Canada | 66,360 |
| Boyer, D | 23,857 |
| Boyes, G | 9,204 |
| Boys & Girls Club After School Care | 15,699 |
| Boys & Girls Club After School Program | 8,395 |
| Boys & Girls Club of B C | 14,160 |
| Boys & Girls Club of Greater Victoria | 674,064 |
| Boys & Girls Club of Kamloops | 45,871 |
| Boys & Girls Club of Nanaimo & District | 28,257 |
| Boys & Girls Clubs of Greater Vancouver | 179,055 |
| Bozanich, I, Mrs | 30,832 |
| Brasten, B | 5,086 |
| Brace, T, Dr | 11,336 |
| Braemaire Park Care Home | 335,930 |
| Braemore Lodge | 242,596 |
| Braendel & R Braendel, P | 50,535 |
| Brandiz Hotel | 5,178 |
| Brandow, G | 7,542 |
| Branson, A | 16,770 |
| Braycare | 12,378 |
| Brazier, S | 16,094 |
| Brazil Hotel | 2,515 |
| Breen, H, Dr | 102,762 |
| Brennan & B Chipperfield, D | 73,685 |
| Brentwood Bay Pharmacy | 136,499 |
| Brer Rabbit Daycare | 11,512 |
| Bridge & G Bridge, V | 75,877 |
| Bridge Society | 208,708 |
| Bridge, H W, Dr | 28,251 |
| Bridge, K | 4,361 |
| Bridge, M | 5,228 |
| Brier Home, Louis | 1,069,647 |
| Brierton, G | 3,770 |
| Brierton, M | 13,108 |
| Brierton, S G | 47,347 |
| Briggs & R Briggs, M | 25,231 |
| Brighouse Preschool Centre | 8,042 |
| Bright, B R, Dr | 9,718 |
| Bright, C | 18,537 |
| Brill, D | 3,000 |
| Brinco Mining Ltd | 3,000 |
| Brindamour, L | 15,660 |
| Brisson, A J | 5,010 |
| Britannia Beach Historical Society | 57,000 |
| Britannia Community Center Child Care | 6,500 |
| Britannia Community Centre Out of School Care | 16,188 |
| Britannia Community Services Centre Society | 32,741 |
| Britannia Latch Key After School Program | 6,362 |
| Britannia Latch Key Out of School Care | 6,084 |
| Britannia Lodge Ltd | 400,955 |
| Britannia Nursery School | 9,579 |
| Broadacres Achievement Centre | 3,169 |
| Broadacres Residence For Handicapped Adults | 192,792 |
| Broader Horizons Adult Day Care | 95,644 |
| Broadfoot, F D | 33,093 |
| Broadmoor Day Care Centre | 19,666 |
| Broadview Home | 35,702 |
| Broadway Group Day Care Centre | 13,494 |
| Broadway Pentecostal Care Association | 1,362,360 |
| Broadway Pharmacy Ltd | 224,046 |
| Broadway West Daycare | 2,908 |
| Broadway West Out of School Care | 5,076 |
| Brock Pharmacy Ltd | 104,394 |
| Brook Manor Rest Home Ltd | 331,335 |
| Brooks, E | 19,482 |

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| Brooks, M | 3,863 |
| Brooks, R | 9,545 |
| Brooks, T | 29,998 |
| Brookside Farms Ltd | 93,399 |
| Brophy & T Brophy, I | 6,216 |
| Brown, D | 9,556 |
| Brown, J | 17,243 |
| Browndale Care Society | 1,070,984 |
| Browning, J J, Dr | 23,166 |
| Browns Drug Store | 85,904 |
| Bruce, E | 13,108 |
| Bruce, R | 51,145 |
| Brumbach & R Brumbach, K | 14,346 |
| Brunette Machine Works Ltd | 12,381 |
| Brunton, L J, Dr | 5,589 |
| Buchan, D J, Dr | 24,511 |
| Buchanan Memorial Sunset Lodge | 232,932 |
| Buchanan, F C | 6,239 |
| Buchholz & I Buchholz, H | 35,245 |
| Bucholtz, B | 24,807 |
| Buckeridge, J | 7,331 |
| Buckley, E | 8,584 |
| Buckshons Pharmacy Ltd | 500,486 |
| Buckwold, A K, Dr | 3,259 |
| Budget Travel Ltd | 2,122 |
| Buena Vista Rest Home | 111,331 |
| Bugera, P | 7,512 |
| Buhler, E | 9,740 |
| Building Inspectors Association of B C | 4,500 |
| Bulkley Lodge | 708,387 |
| Bulkley Valley Child Development Society | 85,896 |
| Bulkley Valley Community Arts Council | 2,702 |
| Bull, M | 15,247 |
| Bulmer, G R, Dr | 46,422 |
| Bumble Bee Centre | 13,677 |
| Bumble Bee Day Care Centre | 18,189 |
| Burgess & V Burgess, D | 114,516 |
| Burgoyne, D L | 4,267 |
| Burke Mountain Pharmacy | 21,532 |
| Burketts Pharmacy | 99,877 |
| Burnaby Art Gallery | 39,250 |
| Burnaby Arts Council | 17,780 |
| Burnaby Association For The Mentally Handicapped | 771,338 |
| Burnaby Chamber of Commerce | 9,740 |
| Burnaby Childrens Village Society | 51,360 |
| Burnaby Emergency Shelter For Women | 50,007 |
| Burnaby Family Life Institute | 15,642 |
| Burnaby Lakers Lacrosse Club | 32,293 |
| Burnaby Meals-On-Wheels | 11,160 |
| Burnaby North Prescriptions | 109,488 |
| Burnaby Optical Ltd | 8,178 |
| Burnaby Public Library | 50,000 |
| Burnaby Rest Home | 144,606 |
| Burnaby Village Museum | 32,000 |
| Burnaby 1984 Summer Games Society | 450,579 |
| Burnell, J | 6,303 |
| Burnett, M | 5,963 |
| Burnett, S | 3,663 |
| Burns Home | 4,829 |
| Burns Lake & District Arts Council | 2,765 |
| Burns Lake & District Chamber of Commerce | 3,693 |
| Burns Lake Community Development | 80,551 |
| Burns Lake Homemakers Society | 78,007 |
| Burns Lake Native Development Corp | 360,000 |
| Burns Lake Public Library Association | 17,445 |
| Burns Lake TV Rebroadcasting Society | 45,000 |
| Burns, J H, Dr | 69,689 |
| Burns, M | 14,985 |
| Burquitlam Child Care Centre Ltd | 36,683 |
| Burquitlam Lions Care Centre | 968,887 |
| Burrard Day Care Centre | 29,175 |
| Burrard Pharmacy Ltd | 272,060 |
| Burrard Yarrows Corp | 60,827 |
| Burris Clinic, The | 30,260 |
| Burrows, D | 68,064 |
| Burwood, B | 11,484 |
| Buss, L | 20,026 |
| Busy Bee Day Care | 5,485 |
| Butcher, B | 17,512 |
| Buttons & Bows Day Care Centre | 74,090 |
| Buurmeester, E | 15,656 |
| Buurmeester, W | 4,973 |
| Buwalda, A | 16,605 |
| Buy Low Foods Ltd | 40,471 |
| Bystryk & J Bystryk, W | 14,026 |
| Bystryk, W | 9,468 |
| C & D Answering Services Ltd | 9,438 |
| C A E Machinery Ltd | 2,000 |
| C C Systems | 11,338 |
| C K N W Orphans Fund | 9,800 |
| C U S O | 12,000 |
| Cadieux & L Cadieux, R | 48,875 |
| Cadieux, R | 2,279 |
| Caissie, L | 3,296 |
| Caldwell, D | 2,500 |
| Caldwell, T W, Dr | 2,189 |
| Calgary Artificial Limb | 2,611 |
| Califone Industries Ltd | 2,000 |
| Calihou & C Calihou, P | 10,539 |
| Calverley, M O, Dr | 17,097 |
| Cambie Hotel | 4,630 |
| Cameo Rest Home | 56,881 |
| Cameron Out of School Care Centre | 10,523 |
| Cameron Travel Ltd | 4,041 |
| Cameron, B | 11,157 |
| Camosun College Bookstore | 5,286 |
| Camosun College Group Daycare Society | 184,400 |
| Camp Alexandra | 4,400 |
| Camp Artaban Society | 2,450 |
| Camp Fircom | 6,275 |
| Camp Potlatch | 17,461 |
| Camp Sunrise | 3,840 |
| Campbell River & District Adult Care Society | 50,301 |
| Campbell River & District Association for the Mentally Handicapped | 168,485 |
| Campbell River & District Chamber of Commerce | 7,550 |
| Campbell River Child Care Centre | 30,156 |
| Campbell River Community Arts Council | 5,220 |
| Campbell River District Association For The Mentally Retarded | 65,504 |
| Campbell River District Museum & Archive Society | 22,500 |
| Campbell River Family Counselling & Crisis Line Society | 122,705 |
| Campbell River Home Support Services | 286,303 |
| Campbell River Optical Ltd | 6,483 |
| Campbell St House | 48,343 |
| Campbell, H | 19,198 |
| Campbell, J | 12,182 |
| Campion Marine Inc | 14,185 |
| Camponi, E, Dr | 2,433 |
| Campus Co-Op No 2 Day Care Centre | 2,250 |
| Campus Co-Op Nursery Unit One | 3,030 |
| Campus Day Care Unit Two | 12,629 |
| Campus Nursery | 2,424 |
| Campus Nursery Co-Op Unit Two | 12,268 |
| Can-Com Electronics Ltd | 3,167 |
| Canada Drug Mart | 253,145 |
| Canada Goose Day Care | 17,022 |
| Canada Mortgage & Housing Corp | 319,036 |
| Canada Opera Piccola | 96,500 |
| Canada Safety Council | 3,485 |
| Canada Safeway Ltd | 777,798 |
| Canada Way Care Centre | 1,334,952 |
| Canadian Amateur Diving Association | 29,557 |
| Canadian Amateur Netball Association | 11,325 |
| Canadian Amateur Swimming Association | 183,674 |
| Canadian Association For The Prevention of Crime | 4,780 |
| Canadian Association of Chiefs of Police | 5,000 |
| Canadian Association of Nordic Ski Instructors of BC | 7,550 |
| Canadian Association of Provincial Court Judges | 3,500 |
| Canadian Blind Sports Association | 52,110 |
| Canadian Bureau For International Education | 4,440 |
| Canadian Cancer Society | 428,905 |
| Canadian Canoe Association | 2,641 |
| Canadian Centre For Creative Technology | 3,000 |
| Canadian Cod Liver Oils Ltd & Canadian Imperial Bank of BC | 2,914 |
| Canadian Comprehensive Auditing Foundation | 5,000 |
| Canadian Conference of Motor Transport Administrators | 29,912 |
| Canadian Council of Christians & Jews | 4,050 |
| Canadian Council of Resource & Environment Ministers | 24,736 |
| Canadian Cystic Fibrosis Foundation | 14,826 |
| Canadian Diabetes Association | 49,811 |
| Canadian Dolphin Swim Club | 10,971 |
| Canadian Energy Research Institute | 4,240 |
| Canadian Executive Service Overseas | 67,458 |
| Canadian Figure Skating Association B C | 152,550 |
| Canadian Filmakers Distribution Centre | 5,557 |
| Canadian Filmmakers Distribution West | 5,000 |
| Canadian Forest Products Ltd | 2,000 |
| Canadian Foresters (B C) Provincial Assembly | 12,375 |
| Canadian Forestry Association of BC | 51,640 |
| Canadian Foundation For Study of Infant Deaths | 3,396 |
| Canadian Hemophilia Society | 39,178 |
| Canadian Hostelling Association | 52,833 |
| Canadian Hunger Foundation | 6,000 |
| Canadian Ladies Golf Association | 6,930 |
| Canadian Livegrass Inc | 2,000 |
| Canadian Lutheran World Relief | 20,000 |
| Canadian Mental Health Association | 775,176 |
| Canadian Mining Festival Society | 10,000 |
| Canadian Modern Pentathlon Association | 5,750 |
| Canadian Music Centre | 25,000 |
| Canadian National Committee | 2,263 |
| Canadian National Institute For The Blind | 166,273 |
| Canadian National Recreation Association | 6,026 |
| Canadian Official Languages Program | 5,255,535 |
| Canadian Organization For Development Through Education | 4,750 |
| Canadian Outward Bound Mountain School | 12,750 |
| Canadian Pacific Airlines Ltd | 189,794 |
| Canadian Paraplegic Association | 258,771 |
| Canadian Red Cross Society | 12,133,135 |
| Canadian Red Cross Water Safety | 95,800 |
| Canadian Ski Association | 390,500 |
| Canadian Society For Information | 145,943 |
| Canadian Water Ski Association | 18,900 |
| Canadian Wax Art Ltd | 8,750 |
| Canadian Western Agribition | 2,500 |
| Canadian Western Amateur Body Building Association | 2,000 |
| Canadian Wheelchair Sports Association | 62,539 |
| Canadian Youth Hostels Association | 19,530 |
| Canadian 4-H Council | 4,285 |
| Canim Lake Indian Band | 6,000 |
| Canim Lake Rodeo Club | 3,500 |
| Canocean Manufacturing Division | 2,000 |
| Canoe Sport B C | 93,726 |
| Canpharm Drugs | 35,063 |
| Canroad Transportation Research Corp | 53,173 |
| Cantel Engineering Associates | 2,000 |
| Cantorins, J | 8,628 |
| Canwest Drug Mart | 4,764 |
| Canyon Management Services Ltd, Perry | 53,250 |
| Capa Lodge | 171,992 |
| Capilano College Day Care Centre | 24,540 |
| Capilano Community Services Society | 9,397 |
| Capilano Daycare Centre | 8,868 |
| Capilano Motel | 2,465 |
| Capital Hill Day Care Centre | 5,598 |
| Capital Market-81 | 2,866 |
| Capital Mental Health Association | 533,503 |
| Capital Mental Health Association-Pathways Day Care | 33,261 |
| Capital Region Association For The Mentally Handicapped | 221,999 |
| Capital Region Safety Council | 21,506 |
| Capitol Hill Day Care Society | 29,184 |
| Capitol Hill Personal Care Home Ltd | 32,372 |
| Capitol Hill Special Residential Care | 60,583 |
| Caps Bicycle Stores | 2,910 |
| Care Medical Supplies | 7,449 |
| Carefree Travel Ltd | 2,235 |
| Cariboo Action Training Society | 481,765 |
| Cariboo Cerebral Palsy Association | 239,478 |
| Cariboo Child Care Society | 70,616 |
| Cariboo Friendship Society, The | 221,918 |
| Cariboo Home Society | 32,612 |
| Cariboo Lodge | 6,012 |
| Cariboo Park Home Society | 793,462 |
| Cariboo Ski Touring Club | 5,000 |
| Cariboo Tourist Association | 57,570 |
| Cariboo Union Board of Health | 2,099 |
| Cariboo-Thompson Nicola Library System | 814,962 |
| Carl, N | 10,954 |
| Carls Drugs Ltd | 104,415 |
| Carlson, G | 18,012 |
| Carlton Lodge Ltd | 1,146,826 |
| Carnarvon Community School Daycare | 19,730 |
| Carousel Theatre | 38,600 |
| Carpenter, B | 2,949 |
| Carpentry Apprenticeship Joint Board of BC | 25,203 |
| Carpet Bowling Association of B C | 2,140 |
| Carr, F O | 7,000 |
| Carrington & S Carrington, R S | 26,320 |
| Carson, E | 10,221 |
| Carsons Midnite Drugs | 111,622 |
| Carsons Stock Farm (1980) Ltd | 5,286 |
| Cartelier Allergy Labs | 6,109 |
| Carter, M A | 5,836 |
| Carter, N | 50,814 |
| Carter, S | 4,000 |
| Cartier House | 726,221 |
| Cartwright Street Gallery | 24,000 |
| Cashore, J M | 4,690 |
| Cassel, G | 15,256 |
| Cassiar Public Library Association | 2,563 |

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| Cassiar Resources Ltd | 3,381 |
| Castlegar & District Chamber of Commerce | 3,593 |
| Castlegar & District Community Arts Council | 3,695 |
| Castlegar & District Community Service | 3,872 |
| Castlegar & District Home Support Association | 336,856 |
| Castlegar & District Public Library Association | 10,944 |
| Castlegar Funeral Chapel | 2,698 |
| Catholic Charities Hostel | 223,307 |
| Catholic Community Services | 61,472 |
| Caunce, C | 11,519 |
| Cavaghan, P S, Dr | 2,026 |
| Cawsey, B | 17,809 |
| Cazzador, M | 9,180 |
| Cebuliak, D | 3,228 |
| Cecil Lake Livestock Association | 3,272 |
| Cedar Cottage Adult Day Care | 130,398 |
| Cedar Cottage Dickens Neighbourhood House | 10,545 |
| Cedar Cottage Kindergarten Neighbourhood House | 10,730 |
| Cedar Cottage Neighbourhood House | 12,553 |
| Cedar Cottage Nursery Neighbourhood House | 3,062 |
| Cedar Cottage Secord Neighbourhood House | 9,149 |
| Cedar Cottage Selkirk Neighbourhood House | 13,111 |
| Cedar Cottage Services To Seniors | 203,048 |
| Cedar Cottage Summer Neighbourhood House | 4,862 |
| Cedar Crest Management Ltd-Fircrest | 62,958 |
| Cedar Crest Management Ltd-The Cedars | 132,550 |
| Cedar Crest Society For Handicapped Persons | 22,170 |
| Cedar Daycare Society | 20,460 |
| Cedar Grove Baptist Church | 12,598 |
| Cedar Grove Nursery School & Day Care | 13,925 |
| Cedar Lodge Society | 659,996 |
| Cedars, The | 402,707 |
| Cedarview Lodge | 2,043,205 |
| Celebration | 14,600 |
| Centaur Products Inc | 5,909 |
| Centennial Day Care Centre | 7,228 |
| Centennial House | 119,043 |
| Centennial Motor Hotel | 3,274 |
| Centennial Park Lodge | 281,437 |
| Central Care Home | 1,871,617 |
| Central City Mission | 1,448,679 |
| Central Drug Stores Ltd | 916,099 |
| Central Fraser Valley Homemaker Service Society | 1,337,268 |
| Central Interior Arts Society | 11,360 |
| Central Interior Society For Correctional Tasks | 193,432 |
| Central Interior Special Services To Children Society | 133,435 |
| Central Island Arts Alliance | 17,500 |
| Central North Thompson Lions Club | 20,408 |
| Central Okanagan Child Care Resources Society | 194,428 |
| Central Okanagan Daycare Society | 103,424 |
| Central Okanagan Emergency Shelter Society | 81,383 |
| Central Okanagan Family & Community Centre | 2,016 |
| Central Okanagan Health Care Society | 17,210 |
| Central Okanagan Health Care Society — May Bennett Home | 402,688 |
| Central Okanagan Health Care Society — David Lloyd Jones Home | 881,302 |
| Central Okanagan Indian Friendship Society | 52,768 |
| Central Okanagan Resource Development Society | 3,512 |
| Central Okanagan Small Boat Association | 35,417 |
| Central Okanagan Social Planning Society | 52,867 |
| Central Optical Ltd | 9,128 |
| Central Park Lodge | 2,154,462 |
| Central Park Manor | 600,141 |
| Central Park Pharmacy Ltd | 104,397 |
| Central Pharmacy | 387,352 |
| Central Presbyterian Church Out of School Care | 18,350 |
| Central Saanich Firemans Association | 30,052 |
| Central Vancouver Island Community Music School | 7,000 |
| Centre Culturel Colombien | 2,500 |
| Century Care Society | 196,112 |
| Century Park Museum Association | 30,000 |
| Cerebral Palsy Association of Fort St John & District | 128,197 |
| Cerebral Palsy Association of Lower Vancouver Island | 694,915 |
| Cerebral Palsy Association of Prince George & District | 280,891 |
| Cerebral Palsy Sports Association | 2,500 |
| Certified General Accountants | 2,240 |
| Cetec Engineering Co Inc | 14,605 |
| Chalke, F C R, Dr | 54,737 |
| Chamber of Mines of Eastern B C | 4,000 |
| Champlain Height Citizen Gingerbread House | 8,607 |
| Champlain Height Citizen Society | 14,525 |
| Champlain Heights Out-Of-School Care | 8,011 |
| Chan, K N | 8,268 |
| Chapel of Memories Funeral Directors | 12,242 |
| Charles, C | 3,000 |
| Charlford House Society For Women | 78,484 |
| Charlie Brown Daycare | 18,995 |
| Charlie Lake Community Club | 61,641 |
| Charlton Co Ltd, M D | 23,279 |
| Charlton, N | 2,500 |
| Chartrand, J | 4,399 |
| Chase & District Chamber of Commerce | 4,100 |
| Chatham Day Care Centre | 41,172 |
| Chatten, R E | 7,396 |
| Chechik, C | 2,382 |
| Chehalis Indian Band | 91,585 |
| Chem-Security Ltd | 27,565 |
| Chemainus Indian Band | 5,000 |
| Chen, C N, Dr | 44,298 |
| Chena Swim Club | 2,265 |
| Cheng, D, Dr | 10,469 |
| Chernick, G, Dr | 21,407 |
| Chernoff, D | 3,345 |
| Chester, J | 2,342 |
| Chesterfield House Society | 160,800 |
| Chetwynd Area Community Resources Society | 124,449 |
| Chetwynd Chamber of Commerce | 2,750 |
| Chetwynd Community Arts Council Society | 4,430 |
| Chetwynd Public Library Association | 12,226 |
| Chez Madeline Guest House | 18,358 |
| Chiang, S K T, Dr | 11,186 |
| Chiasson, T | 18,719 |
| Chief & Pos Association | 6,166 |
| Child Care Society For The East Kootenay | 81,841 |
| Child Center, The | 4,123 |
| Child Day Care Program | 9,342,098 |
| Child Development Centre | 71,180 |
| Child Development Centre Society of Fort St John & District, The | 9,467 |
| Child Study Centre | 2,346 |
| Child, I | 2,000 |
| Childrens Aid Society | 8,750 |
| Childrens Aid Society of Brant Inc | 7,002 |
| Childrens Aid Society of Central Manitoba | 8,514 |
| Childrens Aid Society of Hamilton-Wentworth | 8,028 |
| Childrens Aid Society of Metropolitan Toronto | 36,905 |
| Childrens Aid Society of Ottawa | 5,260 |
| Childrens Aid Society of Sault Ste Marie & The District of Algoma | 3,867 |
| Childrens Aid Society of The County of Bruce, The | 5,126 |
| Childrens Aid Society of The District of Thunder Bay | 6,216 |
| Childrens Aid Society of The United Counties of Stormont, Dundas & Glengarry | 12,290 |
| Childrens Arts Umbrella Association | 7,500 |
| Childrens Book Centre, The | 2,500 |
| Childrens Centre | 9,508 |
| Childrens Challenge Daycare Inc | 64,695 |
| Childrens Foundation-Esther Irwin Home | 7,848 |
| Childrens Foundation-Hilltop House | 561,808 |
| Childrens Foundation, The | 2,102,616 |
| Childrens House | 6,115 |
| Childrens House Daycare Centre | 13,388 |
| Childrens Place Child Care Centre | 15,303 |
| Childrens World Preschool & Day Care | 21,436 |
| Childs Place At St Johns, The | 19,153 |
| Chilibeck, R, Dr | 2,288 |
| Chilliwack & District Opportunity Workshop | 73,810 |
| Chilliwack Career Uniforms | 4,581 |
| Chilliwack Chamber of Commerce | 8,490 |
| Chilliwack Community Arts Council | 8,320 |
| Chilliwack Community Services | 124,187 |
| Chilliwack Community Services Society | 182,483 |
| Chilliwack Developmental Preschool | 50,242 |
| Chilliwack Festival Concert Society | 2,000 |
| Chilliwack Home Aides | 43,730 |
| Chilliwack Homemakers Service Society | 715,982 |
| Chilliwack Intermediate Care Boarding Home | 11,391 |
| Chilliwack Intermediate Care Housing Society — Parkholm Lodge | 130,428 |
| Chilliwack Museum & Historical Society | 13,000 |
| Chilliwack Optical | 5,236 |
| Chilliwack Senior Veterans Society | 26,863 |
| Chimo Personal Distress Intervention Service | 91,442 |
| Chinese Canadian Soccer Association | 7,057 |
| Chinese Canadian Society | 8,547 |
| Chinese United Church Daycare Centre | 3,844 |
| Chirico Enterprises Ltd | 2,088 |
| Chishaun Housing Society | 414,387 |
| Chisholm, S | 19,638 |
| Chow Optometrists | 21,739 |
| Chown Adult Day Care Centre | 168,213 |
| Chrisholme Society | 564,347 |
| Christ Church Cathedral Preschool | 2,351 |
| Christian Arab Community | 3,115 |
| Christian Life Academy | 4,040 |
| Christina Lake TV Society | 14,622 |
| Christofferson, S | 2,122 |
| Christopher House | 30,200 |
| Chu Chua Agricultural Corp | 24,000 |
| Chu, P K T, Dr | 17,615 |
| Chubb, P | 16,331 |
| Chuck & Evs Hobbies & Crafts | 2,434 |
| Chyzyk, L | 2,250 |
| Cindys Daycare Centre | 6,542 |
| Cineworks Independent Filmmakers Society | 2,500 |
| Circle Drugs | 286,482 |
| Cirjak, K | 8,263 |
| Citizens Development Fund | 104,016 |
| City Centre Komfort Home | 16,536 |
| City Centre Motor Hotel | 14,564 |
| City Hall Child Care Society | 54,438 |
| City Stage Theatre Centre | 34,000 |
| Civic Prescription Pharmacy | 252,967 |
| Clarck, Y | 17,486 |
| Clarence Hotel | 4,628 |
| Clarissa Guest Home | 59,057 |
| Clark, A M | 5,450 |
| Clark, P | 3,500 |
| Clarke & T Clarke, M | 108,776 |
| Clarke, E | 4,718 |
| Clarke, M | 2,974 |
| Clarke, S | 18,984 |
| Claveau, S | 3,316 |
| Clawson, R E, Dr | 9,899 |
| Clayoquot Band Council | 7,000 |
| Clayton Funeral Directors (1981) Ltd | 11,967 |
| Clear Vision Optics Inc | 14,171 |
| Clearbrook Optical Ltd | 6,002 |
| Cleaver & Walkingshaw Ltd | 9,114 |
| Clements Family Daycare | 4,156 |
| Clews, A G, Dr | 19,261 |
| Clifton Hotel | 2,035 |
| Clinic Pharmacy | 82,993 |
| Clinic Pharmacy Ltd | 233,569 |
| Clinton & District Chamber of Commerce | 3,000 |
| Cloverdale Heights Day Care Centre | 14,834 |
| Cloverdale Lodge | 72,590 |
| Cloverley House | 28,299 |
| Cluff, R | 5,083 |
| Clynch P & O Laboratory Ltd | 5,555 |
| Clynch Prostetic & Orthotic Laboratory | 7,105 |
| Co-Operative Overseas Market Development Program | 898,426 |
| Coast Ferries Ltd | 171,250 |
| Coast Foundation Society (1974) | 1,543,845 |
| Coates, D B, Dr | 56,511 |
| Cobalt Hotel | 4,199 |
| Cochrane, S | 18,676 |
| Coffitt & A Beauregard, R | 63,253 |
| Cohn, T A, Dr | 7,848 |
| Colclough, R | 2,193 |
| Cole, E | 2,418 |
| Coleman, B | 41,543 |
| Coles, E M, Dr | 27,869 |
| College of Family Physicians of Canada | 154,000 |
| Collingwood Drug Store | 322,729 |
| Collinson, S, Dr | 11,351 |
| Colonial Rest Home | 150,788 |
| Colter, C | 9,238 |
| Coltman, H | 15,024 |
| Columbia Centre Society | 34,645 |
| Columbia Commercial Development Ltd | 2,932 |
| Columbia Funeral Service Ltd | 6,161 |
| Columbia Hotel | 3,577 |
| Columbia Valley Community Service Society | 8,452 |

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| Columbia Valley Homemaker Service | 88,355 |
| Columbia Valley Recreation Centre | 21,637 |
| Columbia View Lodge | 1,238,312 |
| Columbia View Lodge Adult Day Care | 4,192 |
| Columbian Centre Society | 175,460 |
| Columbian House | 43,594 |
| Colwood-Langford Incorporation Task Force | 2,335 |
| Colyn, W E | 10,778 |
| Comack, H | 31,108 |
| Combo Restaurant | 24,075 |
| Comcare Canada Ltd | 853,284 |
| Comfort Contact Lens Ltd | 2,405 |
| Comfort Rest Home | 32,531 |
| Community Arts Council Alberni Valley | 8,395 |
| Community Arts Council of Fort St James | 3,530 |
| Community Arts Council of Fort St John | 7,945 |
| Community Arts Council of Greater Victoria | 29,440 |
| Community Arts Council of Kamloops | 9,595 |
| Community Arts Council of Richmond | 14,075 |
| Community Arts Council of Tlagunna | 6,030 |
| Community Arts Council of Vancouver | 43,115 |
| Community Arts Council of White Rock & District | 7,620 |
| Community Enrichment Society | 10,136 |
| Community Homemaker Service Association | 3,974,638 |
| Community Living Society | 2,183,127 |
| Community Options Society | 41,791 |
| Community Service Placement Program | 466,993 |
| Comox Family Life Association | 2,205 |
| Comox Recreation Commission | 2,538 |
| Comox Valley Child Development Association | 188,045 |
| Comox Valley Child Development Centre | 34,990 |
| Comox Valley Childrens Day Care Society | 52,175 |
| Comox Valley Community Arts Council | 7,278 |
| Comox Valley Family Life Association | 64,066 |
| Comox Valley Group Home | 170,959 |
| Comox Valley Homemakers Service Society | 651,030 |
| Comox Valley Music Society | 124,250 |
| Comox Valley Recovery Centre Society | 108,344 |
| Comox-Strathcona Youth Chance Society | 131,391 |
| Comprehensive Human Service Development Corporation | 165,864 |
| Computrol Systems Ltd | 2,655 |
| Conair Aviation Ltd | 3,683 |
| Conayt Friendship Society | 57,317 |
| Concerned Citizens of Colwood Committee | 2,000 |
| Congress 85 Organizing Committee | 5,000 |
| Connaughton, H | 23,159 |
| Connection Drug Rehabilitation Society | 305,617 |
| Consumers Association of Canada | 2,000 |
| Consumers Drug Mart | 3,187 |
| Contemporary Art Gallery Society of BC | 18,500 |
| Continuing Education | 4,140 |
| Control Data Institute | 2,628 |
| Cook, M | 3,781 |
| Cooke-Dallin, B | 159,943 |
| Coolaid Day Care Centre | 7,720 |
| Coolbaugh, H | 13,964 |
| Cooper & A Cooper, D | 76,999 |
| Cooper & S Cooper, D | 103,679 |
| Cooper Place | 21,176 |
| Cooper Yachts | 2,500 |
| Cooper, G | 7,173 |
| Cooper, J | 33,988 |
| Cooper, P | 27,078 |
| Cooper, R | 4,685 |
| Coopers | 15,920 |
| Cope & M Cope, A | 89,713 |
| Cope, M | 43,541 |
| Copp The Shoe Man | 2,429 |
| Coqualeetza Education Training Centre | 5,000 |
| Coquihalla Community Care Society | 348,786 |
| Coquihalla House | 16,084 |
| Coquitlam Chamber of Commerce | 6,750 |
| Coquitlam Day Care Centre | 5,246 |
| Coquitlam Fine Arts Council | 9,748 |
| Coquitlam Intermediate Care Centre | 1,472,826 |
| Coquitlam Public Library | 97,086 |
| Coquitlam Sabres Soccer Club | 2,978 |
| Coquitlam Satellites Womens Ice Hockey | 2,196 |
| Coquitlam Share Society | 1,274,113 |
| Coquitlam Taxi (1977) Ltd | 10,791 |
| Coquitlam Womens Transition House | 98,512 |
| Corbett, I K, Dr | 2,000 |
| Corbett, N E, Dr | 11,308 |
| Cordes, C K, Dr | 25,343 |
| Cordova Bay Soccer Club | 23,000 |
| Cordova House | 636,735 |
| Cork, E, Dr | 29,539 |
| Corminboeuf, J | 60,705 |
| Cormorant Recreation Association | 3,500 |
| Corning Drugs Ltd | 333,634 |
| Corriveau, M | 115,401 |
| Cosmopolitan Club of Victoria | 15,118 |
| Cottage Restaurant | 2,024 |
| Coulpier, R | 16,216 |
| Council of Forest Industries of B C | 1,081,239 |
| Council of Ministers Education Canada | 122,150 |
| Country Cabs | 2,751 |
| Country Day Care | 36,017 |
| Country Meadows Daycare | 7,668 |
| Country Optical | 15,531 |
| Country Squire Retirement Villa | 177,298 |
| Country Store Enterprises | 2,852 |
| County Court Judges Conference | 10,000 |
| Coupal, M | 15,288 |
| Coupland, M A | 26,967 |
| Courtenay & District Fish & Game Protection Association | 6,219 |
| Courtenay After School Daycare | 3,386 |
| Courtenay Drug Co Ltd | 107,135 |
| Courtenay Recreation Association | 3,064 |
| Courtenay-Comox Chamber of Commerce | 8,190 |
| Couture, A | 4,421 |
| Covert Farms Irrigation Scheme | 113,625 |
| Cowichan Band Council | 12,200 |
| Cowichan Cheese Co Ltd | 2,000 |
| Cowichan Community Centre | 4,000 |
| Cowichan Family Life Association | 176,010 |
| Cowichan Homemakers Society | 884,901 |
| Cowichan Lake District Community Activity & Resource Centre | 59,086 |
| Cowichan Lodge | 1,144,467 |
| Cowichan Lodge Adult Day Care Centre | 58,389 |
| Cowichan Mothers Coop Nursery | 6,274 |
| Cowichan Preschool Association | 2,616 |
| Cowichan Rape Assault Centre | 20,562 |
| Cowichan Valley Arts Council | 7,295 |
| Cowichan Valley Volunteer Society | 44,564 |
| Cowichan Valley Volunteer Society — Open Door Program | 12,977 |
| Cowichan Women Against Violence Against Women | 11,000 |
| Cox Services Ltd, Brian D | 12,288 |
| Cox, D N | 14,570 |
| Cozy Corner Nursery | 2,218 |
| Cradle Haven Baby Care Ltd | 590,213 |
| Craft, G | 4,556 |
| Craftsmens Association of B C | 23,200 |
| Craig, J | 9,907 |
| Craig, P | 33,460 |
| Craigdarroch Rest Home | 60,577 |
| Craigend Rest Home | 118,827 |
| Craigs Comfort Shoes | 2,270 |
| Cran & D Petersen, G | 39,693 |
| Cran, G | 23,867 |
| Cranbrook & District Arts Council | 6,390 |
| Cranbrook Archives Museum & Landmark Foundation | 7,500 |
| Cranbrook Chamber of Commerce | 6,870 |
| Cranbrook Childrens Place | 36,354 |
| Cranbrook Gymnastics Club | 4,653 |
| Cranbrook Homemakers Service | 561,190 |
| Cranbrook Public Library Association | 25,464 |
| Cranbrook Rest Home | 17,471 |
| Cranbrook Royals Senior A Hockey Club | 34,456 |
| Crawford, D A | 3,209 |
| Crawford, J W, Dr | 2,661 |
| Crawford, P | 2,057 |
| Crawford, P J | 18,329 |
| Crawford, S | 17,068 |
| Creative Centre For The Rehabilitation of The Mentally Handicapped | 49,300 |
| Creed & L Creed, K | 30,703 |
| Creighton & M Creighton, C | 9,168 |
| Crescent Beach Community Services | 13,328 |
| Crescent Lodge | 24,864 |
| Crest Pharmacy Ltd | 66,295 |
| Cresthaven Home | 71,293 |
| Crestlene Lodge Ltd | 135,683 |
| Crestline Daycare Centre | 27,922 |
| Creston Chamber of Commerce | 4,000 |
| Creston Citizen Advocacy Society | 12,013 |
| Creston Concert Society | 3,205 |
| Creston Minor Hockey Association | 5,302 |
| Creston Public Library Association | 27,754 |
| Creston Valley Beef Growers Association | 15,000 |
| Creston Valley Child Care Society | 28,897 |
| Creston Valley Homemakers Services | 400,785 |
| Creston Valley Wildlife Management Authority | 75,000 |
| Crestview Pharmacy | 407,008 |
| Crestwood Kitchens Ltd | 29,992 |
| Crewe, J | 9,672 |
| Crisis Intervention & Public Information Society of Greater Victoria | 48,300 |
| Crisis Intervention & Suicide Prevention Centre For Greater Vancouver | 27,116 |
| Croal, Y | 15,038 |
| Crockett, D J | 16,986 |
| Croll, R O, Dr | 5,182 |
| Cronin, D G, Dr | 2,375 |
| Cropp, K | 25,009 |
| Cross Reach Project of Vancouver | 125,356 |
| Crossroads Crisis & Family Services Society | 24,594 |
| Crossroads Travel Ltd | 6,866 |
| Crossroads Treatment Centre Society | 604,776 |
| Crown & T Crown, C | 117,129 |
| Crown Forest Industries Ltd | 2,000 |
| Crowson, I | 20,352 |
| Culbert & J Culbert, M | 11,017 |
| Cullen Detroit Diesel Allison Ltd | 18,788 |
| Cultus Lake United Church Camp | 2,925 |
| Cumberland Adult Day Care | 15,339 |
| Cumberland Chamber of Commerce | 4,250 |
| Cumberland Diagnostic & Treatment Centre | 169,511 |
| Cumberland Health Care Society | 475,446 |
| Cunningham & Y Cunningham, A | 21,289 |
| Cunningham, F | 4,441 |
| Cupac Services Society | 48,171 |
| Currans Fashion Foundations | 6,312 |
| Currie, G, Dr | 42,782 |
| Currie, J | 20,541 |
| Cutbank Community Club | 22,550 |
| Cutbill & C Cutbill, T | 15,758 |
| Cutbill, C | 2,500 |
| Cutting, Y | 10,874 |
| Cypress Child Centre Ltd | 27,785 |
| Cythera Transition House | 33,160 |
| Dahl & C Dahl, M | 34,145 |
| Dahl, H | 20,641 |
| Dahl, M | 4,214 |
| Dahler, M | 20,674 |
| Dahlstrom, D G, Dr | 56,296 |
| Dakin & D Dakin, H | 3,447 |
| Dalbys Pharmacy Ltd | 106,403 |
| Dale, P | 18,857 |
| Daley, J M | 4,452 |
| Dallas House Society | 230,788 |
| Dance In Canada Association | 2,500 |
| Dandelion Daycare | 7,706 |
| Dandy Lion Day Care Centre | 30,026 |
| Dang, H | 3,066 |
| Dania Home Society | 637,806 |
| Daniels Electronics Ltd | 3,430 |
| Danielson, E | 18,764 |
| Danielson, G | 4,527 |
| Danielson, J | 6,235 |
| Danielson, K | 3,217 |
| Dans Residence | 14,265 |
| Darimont, G | 2,389 |
| Darley, D, Dr | 52,430 |
| Dashwood Fire Committee | 15,000 |
| Datap Systems | 2,000 |
| Dave Pharmacy | 59,003 |
| Davenport Pharmacy Ltd | 167,664 |
| Davenport, M E | 3,489 |
| Davies & D Davies, B | 11,271 |
| Davies Prescription Pharmacy Ltd | 447,568 |
| Davies, B R | 87,485 |
| Davis & Co | 25,000 |
| Dawe & M J Dawe, P | 10,037 |
| Dawson Creek & District Chamber of Commerce | 6,178 |
| Dawson Creek Alcohol Service Program | 144,470 |
| Dawson Creek Daycare Society | 11,728 |
| Dawson Creek Homemakers Association | 396,216 |
| Dawson Creek Pharmacy (1944) Ltd | 49,333 |
| Dawson Creek Public Library Association | 37,397 |
| Dawson Creek Seals Swim Club | 2,079 |
| Dawson Creek Society For Retarded Children | 52,920 |
| Dawson Creek Society For The Mentally Handicapped | 32,513 |
| Dawson Creek Society For The Mentally Retarded Residence | 233,373 |
| Dawson-Lowe, K | 2,536 |
| Dawson, C | 2,863 |
| Day, L, Dr | 5,434 |
| Days Funeral Service (1976) Ltd | 2,232 |
| De Bosch Kemper, W | 13,390 |
| De Frane Funeral Home Ltd | 5,981 |
| De Freitas, B A, Dr | 31,258 |
| De Martino, C, Dr | 3,696 |
| De Nederlandse Middenstandsbank | 3,508 |
| De Vries, J D, Dr | 7,098 |
| De Young, M | 5,401 |
| Dealey, C | 9,640 |

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|---|---|
| Dean, G S, Dr | 2,210 |
| Dean, M | 24,406 |
| Deane-Freeman, J | 8,640 |
| Deas-Dawlish Day Care Centre | 6,891 |
| Deatherage, O G, Dr | 60,461 |
| Deboeck & J Deboeck, J | 4,592 |
| Deboeck, J W | 8,239 |
| Deer Trail Development Ltd | 727,571 |
| Degen, M | 9,495 |
| Dejong, L | 62,445 |
| Delmer, P | 12,027 |
| Deloitte Haskins & Sells | 5,115 |
| Delta Association For The Handicapped | 261,482 |
| Delta Chamber of Commerce | 8,670 |
| Delta Community Arts Council | 11,315 |
| Delta Family Services Society | 452,089 |
| Delta Home Support Service Society | 489,108 |
| Delta Hotels | 3,395 |
| Delta Lodge | 91,865 |
| Delta Museum & Archives Society | 7,000 |
| Delta Police Athletic Association | 3,680 |
| Delta School Readiness Program Society | 93,720 |
| Delta Sunshine Taxi (1972) Ltd | 2,684 |
| Delta Youth Services & Crime Prevention Society | 133,500 |
| Deltassist Society | 470,085 |
| Delves Group Home, The | 36,264 |
| Demarchi, L W | 4,061 |
| Demmery, P A | 33,861 |
| Demontigny, P, Dr | 11,618 |
| Denman Island Pre-School | 5,451 |
| Denman Optical | 8,339 |
| Denman, R J | 4,370 |
| Dennis, M | 4,560 |
| Denny-Krol, C | 15,876 |
| Dental Care Program | 17,601,589 |
| Dental Technicians Board | 6,000 |
| Dentech Products Ltd | 15,000 |
| Desemo Inc | 2,039 |
| Deseno, E | 7,519 |
| Designer Stitch Art Ltd | 7,382 |
| Destrube, I, Dr | 49,952 |
| Devaud Adult Day Care Centre, O | 28,824 |
| Devaud Residence, O | 1,060,848 |
| Devilliers, S T | 9,633 |
| Devonshire House Rest Home | 37,136 |
| Devos, J | 17,014 |
| Devries & F Devries, M | 63,266 |
| Devries & H Devries, J | 3,893 |
| Dewdney, S | 24,933 |
| Dewit, L H | 15,330 |
| Dhaliwal, C | 188,500 |
| Dial-A-Dietitian | 33,500 |
| Diamond Drugs Ltd | 189,365 |
| Diamond, V | 3,040 |
| Diano, E A | 150,000 |
| Diewert, V, Dr | 3,189 |
| Dilli, M, Dr | 92,121 |
| Dilor Industries Ltd | 2,500 |
| Disabled Skiers Association of B C | 2,050 |
| Disabled Veterans Association | 61,602 |
| Disco Drugs | 50,042 |
| Discovery Foundation, The | 5,550,300 |
| District of Mission Arts Council | 3,855 |
| District 69 Association For The Disabled | 87,215 |
| District 69 Community Arts Council | 4,915 |
| District 69 Society of Organized Services | 45,105 |
| Dixon, C | 2,650 |
| Docs Cartage & Storage Co Ltd | 2,531 |
| Dodsworth, F | 38,470 |
| Dodsworth, T | 5,408 |
| Doe Investments Ltd | 17,551 |
| Dogwood Home Services | 128,390 |
| Dogwood Lodge | 110,973 |
| Dogwood Lodge (Burnaby) | 1,884,649 |
| Dogwood Lodge (Vancouver) | 2,134,673 |
| Doh Day De Claa Indian Friendship Centre | 16,464 |
| Doig, G | 13,144 |
| Doig, J A | 5,307 |
| Doig, S | 2,536 |
| Doiron, C | 2,400 |
| Dolan Travel | 4,567 |
| Dollarton Drug Mart | 55,065 |
| Domaine Holdings Ltd | 371,488 |
| Domco Foodservices Ltd | 850,666 |
| Dominion Hotel | 4,992 |
| Dominion Metalware Industries Ltd | 3,473 |
| Donald, S | 29,168 |
| Donaldson, B | 31,323 |
| Donaldsons Drug Ltd | 89,810 |
| Donex Pharmacy & Department Store | 146,526 |
| Dong, R | 13,250 |
| Donison, K | 20,018 |
| Donovan, D | 36,634 |
| Dornan, L | 27,995 |

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|---|---|
| Double G Rodeo Club | 3,500 |
| Doucet & I Doucet, J C | 57,109 |
| Douglas & Mcintyre Ltd | 46,500 |
| Douglas College Early Childhood Education Society | 11,230 |
| Douglas House | 4,700 |
| Douglas Park Community Association | 20,734 |
| Douglas Pharmacy | 69,365 |
| Douglas, B G, Dr | 5,271 |
| Dowdie, F E | 2,970 |
| Dowe, F L, Dr | 18,321 |
| Dowling, E M | 2,237 |
| Downey Enterprises Ltd | 480,657 |
| Downey, B | 3,756 |
| Downs Enterprises Ltd | 344,899 |
| Downtown Blanshard Advisory Committee | 84,423 |
| Downtown Community Clinic Pharmacy | 45,413 |
| Downtown Eastside Economic Development Society | 6,108 |
| Downtown Eastside Womens Centre Association | 9,660 |
| Downtown Vancouver Association | 2,500 |
| Doyle, J | 9,478 |
| Doyle, M J | 7,512 |
| Dr Endicott Home | 598,488 |
| Draper, D | 2,000 |
| Draper, J | 28,581 |
| Drug & Alcohol Rehabilitation Society | 496,095 |
| Drug Centre, The | 104,470 |
| Drysdale, E R, Dr | 28,556 |
| Dube, B J | 5,604 |
| Duclos, M | 30,068 |
| Dudley, R W, Dr | 4,660 |
| Duecks Daycare Centre | 23,384 |
| Duhaime, G | 3,000 |
| Duke of Edinburgh Awards | 37,000 |
| Duke Residence | 149,757 |
| Dula, D | 36,024 |
| Dumalo, A, Dr | 3,180 |
| Dumaresq, G | 23,256 |
| Dumontier, W | 5,014 |
| Dunbar Community Association | 8,616 |
| Dunbar Queen Elizabeth After School Care Society | 3,581 |
| Duncan & District Association For The Mentally Handicapped | 170,832 |
| Duncan & District Association For The Mentally Retarded | 307,779 |
| Duncan I D A Pharmacy | 115,488 |
| Duncan Lawnmower & Equipment Ltd | 2,994 |
| Duncan Meals-On-Wheels | 2,500 |
| Duncan-Cowichan Chamber of Commerce | 32,704 |
| Duncan, G A | 2,000 |
| Duncan, W R | 65,441 |
| Dundarave Terrace Pharmacy Ltd | 10,891 |
| Dundas, J | 5,757 |
| Dunlap, B | 2,002 |
| Dunlap, C | 9,288 |
| Dunn, E | 2,000 |
| Dunne, S | 11,554 |
| Dunnigan, W H, Dr | 3,054 |
| Dunridge Drugs | 54,716 |
| Dunrovin Park (1974) Society | 533,573 |
| Dunsmoor, C | 29,863 |
| Dupuis, R | 12,182 |
| Durand Manor | 4,589 |
| Durocher, R | 9,596 |
| Durrand Special Care Society, Henry M | 360,213 |
| Durrs Green Acres | 95,455 |
| Dycks Pharmacists | 1,011,707 |
| Dyke, A | 2,751 |
| Dyke, R | 19,102 |
| E B I Media Systems Inc | 2,300 |
| E V Equipment Co | 9,455 |
| Eagle Mountain Holdings Ltd | 2,288 |
| Eagle Rock Ranch Ltd | 35,323 |
| Eagle Valley Arts Council | 6,100 |
| Eagle Valley I D A Pharmacy Ltd | 91,233 |
| Eagleridge Daycare | 11,784 |
| Earls Industries Ltd | 2,000 |
| East Kootenay Mental Health Society | 81,308 |
| East Kootenay Mine & Industrial Safety Association | 4,000 |
| East Kootenay Society For The Hearing Impaired | 6,240 |
| East Kootenay Union Board of Health | 201,348 |
| East Kootenay Wildlife Association | 4,000 |
| East Side Family Place | 17,852 |
| East Vancouver Child Guidance Society | 32,830 |
| Easter Seals Telethon | 10,000 |
| Easton, M | 17,504 |
| Eaton Co Ltd, T, The | 70,922 |
| Eaton, A | 17,083 |
| Eatons Pharmacy Ltd | 214,794 |
| Eaves, D, Dr | 86,471 |
| Ebata, E A, Dr | 6,436 |

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|---|---|
| Economic Development Association of B C | 8,000 |
| Economic Development Commission | 7,691 |
| Ecumenical Childrens Centre | 7,968 |
| Edam Performing Arts Society | 4,000 |
| Eden Rest Home | 878,753 |
| Edenridge Day Care Centre | 14,339 |
| Edgar & K Edgar, B | 2,110 |
| Edgar, D | 13,571 |
| Edgson, M | 2,500 |
| Edmonds Pharmadrugs | 39,023 |
| Edwards, J | 35,529 |
| Edwards, M | 15,705 |
| Edwards, S | 7,519 |
| Eely, V | 21,616 |
| Egely & L Egely, D | 25,668 |
| Egger, G | 4,608 |
| Eitutis, P A | 3,234 |
| Elder, W | 28,200 |
| Elders & Deacons of The Church of Christ, The | 18,292 |
| Eldevco Development Corp | 5,000 |
| Electrical Industry Joint Training Committee | 65,217 |
| Electro-Med & Vari-Tech Services | 2,620 |
| Elizabeth Rest Home | 24,787 |
| Elizabeths Bra Fashions & Mastectomy | 9,777 |
| Elk Valley Preventive Services Project | 19,580 |
| Elk Valley Society For The Handicapped | 25,296 |
| Elkey, D | 24,171 |
| Elkford & District Diagnostic & Treatment Centre Society | 262,734 |
| Elkford Public Library Association | 7,902 |
| Elkford Rod & Gun Club | 4,500 |
| Elkroy Benevolent Society | 25,273 |
| Elks Aldergrove Lodge | 8,920 |
| Elks Association | 251,197 |
| Elks Victoria Lodge | 12,651 |
| Elley, L | 5,911 |
| Elliott, S V | 21,356 |
| Elloway, A, Dr | 2,122 |
| Elmes Boarding Home | 2,546 |
| Elpnistone Museum | 2,862 |
| Elsdon, I | 72,735 |
| Elterman, M F | 3,410 |
| Embry, S | 32,435 |
| Emergency Assistance | 1,579,618 |
| Emerson Optical | 11,619 |
| Emily Carr College of Art & Design | 5,279,273 |
| Emka Holdings | 2,245 |
| Emmanuel Place | 100,908 |
| Emmas | 42,429 |
| Empress, The | 20,227 |
| Enderby & District Chamber of Commerce | 6,467 |
| Enderby & District Homemakers Society | 216,168 |
| Enderby Evangelical Chapel | 10,659 |
| Eng Prescriptions Ltd, Peter | 77,552 |
| Eng, S | 11,768 |
| English Bay Apartment Hotel | 2,738 |
| English Manor | 144,347 |
| Englund, D J | 22,755 |
| Enid Guest Home | 23,909 |
| Ennila Rest Home | 3,148 |
| Ennis, J | 6,189 |
| Enns, D | 2,300 |
| Enns, K | 8,676 |
| Epp, N | 25,283 |
| Equinox | 2,140 |
| Erco | 2,000 |
| Erickson & A Erickson, J | 3,653 |
| Erickson, G | 41,423 |
| Erikson, I C | 23,136 |
| Escher & E Escher, S | 7,516 |
| Esquimalt Parks & Recreation Commission | 8,292 |
| Esquimalt Saanich Taxi | 4,838 |
| Esquimalt Senior Mens Curling Club | 5,289 |
| Esquimalt-Vic-West-View Royal Advisory Society | 28,128 |
| Estevan Pharmacy | 158,103 |
| Eugene, M | 17,354 |
| Euler, S | 11,568 |
| Evangel Senior Citizens Society | 2,990 |
| Evangelical Education Society | 153,689 |
| Evans, D | 9,128 |
| Evans, J I | 65,610 |
| Everett Rest Home | 46,907 |
| Everett, G | 12,480 |
| Evergreen Adult Care Centre | 359,198 |
| Evergreen Baptist Home | 1,627,973 |
| Evergreen Pharmacy | 116,374 |
| Ewing, V | 9,161 |
| Expo 86 | 24,949,346 |
| Expo 86 Man In Motion World Tour | 50,000 |
| Extendicare Health Services Inc | 1,291,034 |
| Extra Foods | 26,430 |
| Eye Opener Opticians, The | 3,056 |

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|---|---|
| Eyecraft Optical | 3,295 |
| Eyolfsons Pharmacy Ltd | 118,156 |
| Fabbro, N | 15,804 |
| Fadi, T | 15,433 |
| Fahmi, P G | 15,450 |
| Fair Haven United Church Home Burnaby | 218,156 |
| Fair Haven United Church Home, The | 562,730 |
| Fairfield Early Childhood Centre | 27,088 |
| Fairfield Homecare Services Society | 411,522 |
| Fairfield I D A Pharmacy | 302,932 |
| Fairfield Optical Ltd | 4,988 |
| Fairley, P | 38,469 |
| Fairmont Allergy Labs | 4,206 |
| Fairway Holdings Ltd | 2,711 |
| Fairway Pharmacy | 57,864 |
| Fairway Place | 21,755 |
| Fairweather Inc | 3,283 |
| Falk, E | 7,336 |
| Falkins-Mcintosh | 2,529,283 |
| Falkland & District Community Association | 16,604 |
| False Creek After School Day Care | 8,197 |
| False Creek Child Care | 28,644 |
| False Creek Residence | 427,890 |
| Famee Furlane of Vancouver | 4,000 |
| Family & Childrens Services of London & Middlesex | 9,841 |
| Family & Childrens Services of The County of Simcoe | 5,798 |
| Family & Childrens Services of The Durham Region | 4,599 |
| Family & Childrens Services of The Niagara Region | 8,366 |
| Family Baker Inc, The | 12,985 |
| Family Drugs | 65,650 |
| Family Medicine Research Institute | 7,000 |
| Family Ministry | 3,191 |
| Family Services of Greater Vancouver | 868,157 |
| Fancourt-Michell, M D | 6,333 |
| Farley, R | 10,000 |
| Farmers Institute | 189,160 |
| Farnell, J | 40,756 |
| Farrell, E | 60,738 |
| Farrell, J K, Dr | 7,896 |
| Farup, T | 18,365 |
| Farwest Bus Lines Ltd | 2,039 |
| Farwest Travel Inc | 5,587 |
| Fashion Foundations | 43,527 |
| Fathers of Confederation Buildings | 54,850 |
| Fay, P J, Dr | 17,398 |
| Fearing Super Drugs | 3,044 |
| Feathercraft Products Ltd | 2,419 |
| Federation of B C Naturalists | 5,760 |
| Federation of B C Writers | 3,000 |
| Federation of Mountain Clubs of B C | 33,795 |
| Fehr, J A | 2,731 |
| Fehr, O | 20,551 |
| Fellowship Baptist Nursery School | 2,110 |
| Felske, G | 15,510 |
| Fenner, M | 17,765 |
| Fenton, H | 3,981 |
| Ferguson Funeral Home Ltd | 3,117 |
| Ferguson, M B, Dr | 65,688 |
| Fernie & District Arts Council | 2,890 |
| Fernie & District Chamber of Commerce | 4,800 |
| Fernie & District Homemakers Service Society | 355,930 |
| Fernie Golf & Country Club | 87,500 |
| Fernie Public Library Association | 10,582 |
| Fernwood Community Centre | 37,266 |
| Fernwood Day Care Centre | 6,999 |
| Fernwood Home Support Service | 421,372 |
| Fernwood House Society | 228,386 |
| Ferster, H | 15,026 |
| Festival Concert Society | 191,000 |
| Festival of Forestry | 10,000 |
| Fiberplast Products Ltd | 2,000 |
| Fibiger, H P, Dr | 8,733 |
| Fields Stores Ltd | 53,278 |
| Fifth Avenue Pharmacy Ltd | 158,083 |
| Filliol, E J | 4,700 |
| Finch, D L | 2,865 |
| Findlay, D | 5,208 |
| Fink, E | 20,544 |
| Finlandia Consultant Pharmacy | 371,178 |
| Finnegan, W T, Dr | 20,053 |
| Finning Tractor & Equipment Co Ltd | 19,937 |
| Finnish Canadian Rest Home | 361,243 |
| Finnish Manor | 727,746 |
| Fir Acres Estate | 92,686 |
| Fir Park Village | 1,089,167 |
| Fir Park Village Adult Day Care | 49,241 |
| Fircrest Residence | 64,534 |
| Firehall Theatre Society | 3,000 |
| Fireside Electric (1978) & Salmon Arm Savings & Credit Union | 15,000 |
| First Memorial Services Ltd | 12,257 |
| First Mennonite Church Society For The Mentally Handicapped | 128,457 |
| First National Institute of Computer Education | 2,284 |
| First United Church | 6,035 |
| Fischer, C | 21,750 |
| Fish Lake Alcohol & Drug Treatment Centre Society | 8,000 |
| Fisher, H | 2,500 |
| Fisher, T | 7,233 |
| Fisheries Council of BC | 4,100 |
| Fisheries Council of Canada | 2,000 |
| Fishers Allied Drugs | 157,682 |
| Fishleys | 16,276 |
| Fitton, M L | 27,140 |
| Fitz-Wright Suits Ltd | 6,490 |
| Fitz, H | 34,649 |
| Flanjak, A | 11,626 |
| Fleischman, O | 3,219 |
| Fleming Rest Home | 249,141 |
| Flemons, W | 2,500 |
| Fletcher, I | 2,000 |
| Florences Optical | 2,201 |
| Focus | 23,004 |
| Focus Optical | 3,593 |
| Fogarty, R | 7,513 |
| Foggitt, S D | 18,012 |
| Foisy, D | 4,503 |
| Follower Boarding Home | 96,434 |
| Fontaine, C | 29,474 |
| Food For The Hungry | 21,000 |
| Football B C | 175,817 |
| Footlocker | 2,139 |
| Ford, B | 3,000 |
| Ford, E | 17,252 |
| Forest Lawn Memorial Service Ltd | 4,898 |
| Forest Research Council of B C | 200,000 |
| Forintek Canada Corp | 1,450,000 |
| Forman & L Forman, L | 24,225 |
| Forman & M Forman, D E | 133,078 |
| Forster Restaurants Ltd | 2,123 |
| Fort Alcohol & Drug Society | 50,424 |
| Fort Motor Hotel | 43,388 |
| Fort Nelson Chamber of Commerce | 2,710 |
| Fort Nelson Day Care Society | 5,070 |
| Fort Nelson Drug Store (1971) Ltd | 18,630 |
| Fort Nelson Playschool | 5,120 |
| Fort Nelson Public Library Association | 12,724 |
| Fort Nelson Special Services To Children | 35,507 |
| Fort Nelson-Liard Native Friendship Society | 35,808 |
| Fort Pharmacy (1969) Ltd | 78,948 |
| Fort St James Pharmacy Ltd | 56,107 |
| Fort St James Public Library Association | 6,235 |
| Fort St James Stages Ltd | 2,546 |
| Fort St John Association For The Mentally Retarded | 255,585 |
| Fort St John Chamber of Commerce | 6,709 |
| Fort St John Co-Operative Association | 4,746 |
| Fort St John Co-Operative Association Pharmacy | 40,526 |
| Fort St John Foster Parents Association | 4,700 |
| Fort St John Friendship Society | 27,117 |
| Fort St John Life Line Society | 41,208 |
| Fort St John Public Library Association | 22,225 |
| Fort St John 1984 Winter Games Society | 85,477 |
| Foss, I | 11,478 |
| Foster Home Program & Children-In-Care | 23,858,850 |
| Foster Shoe Corp Ltd | 9,539 |
| Fosters Specialty Optical Ltd | 3,609 |
| Foul Bay Lodge | 108,591 |
| Four All Seasons Retirement Lodge | 226,831 |
| Four Seasons Guest Lodge | 149,934 |
| Fournel, Y | 56,594 |
| Fournier, K | 41,436 |
| Fowlie, M | 19,344 |
| Fox Canadian Youth Centre, The Terry | 34,500 |
| Fox Medical Research Foundation, Terry | 9,329 |
| Foyer, M | 195,334 |
| Foyle, B | 15,533 |
| France, H | 6,161 |
| Francis, B | 2,706 |
| Frank & D Miller, D | 121,368 |
| Fransblow, P P, Dr | 18,134 |
| Fraser & T Fraser, D | 11,677 |
| Fraser Academy | 11,300 |
| Fraser Cheam Home Support Services Society | 315,387 |
| Fraser Correctional Resources Society | 26,847 |
| Fraser Drugs | 280,484 |
| Fraser House Society | 258,432 |
| Fraser Lake & District Health Society | 152,909 |
| Fraser Lake & District Television Rebroadcasting Society | 36,000 |
| Fraser Lake Indian Band | 16,051 |
| Fraser Lake Public Library Association | 4,475 |
| Fraser Pharmacy | 138,622 |
| Fraser Valley Adventist Academy | 10,060 |
| Fraser Valley Alcoholism Society | 614,718 |
| Fraser Valley Regional Library | 828,689 |
| Fraser Valley Society For Children With Learning Disabilities | 3,675 |
| Fraser, L, Dr | 6,415 |
| Fraserview Intermediate Care Lodge Co | 644,588 |
| Fraternal Order of Eagles | 15,530 |
| Frazer, B | 11,051 |
| Frazier, D | 2,254 |
| Freds Pharmacy Ltd | 628,159 |
| Free Methodist Church Daycare Centre | 42,008 |
| Freedman Shoes Ltd | 9,412 |
| Freeman, L | 31,491 |
| Freeman, R | 31,193 |
| Frei, K | 42,576 |
| Freightliner of Canada Ltd | 2,450 |
| French, P | 2,000 |
| Friendship House Association | 24,096 |
| Friendship House Hostel | 127,511 |
| Friendship House Nursery School | 74,278 |
| Friendship Place Daycare | 2,831 |
| Friesen & P Friesen, M | 59,818 |
| Friesen, W | 18,597 |
| Frontier Circle Drugs | 137,415 |
| Frontier Foundation | 10,000 |
| Frosch Design Studio | 7,351 |
| Fruitvale Pharmacy Ltd | 84,089 |
| Fry Society of B C, Elizabeth | 1,737,250 |
| Fuentebella, A | 29,422 |
| Full-Life Service Society, The | 153,367 |
| Fuller & Lloyd Associates | 3,818 |
| Fuller Family Care Home | 3,920 |
| Fuller, N | 4,024 |
| Fuller, P, Dr | 5,344 |
| Fuller, P, Dr | 16,090 |
| Fulton Centre, Margaret | 149,775 |
| Fung, D A, Dr | 11,592 |
| Fung, K K, Dr | 102,666 |
| Fur Institute of Canada | 8,200 |
| Fus, N | 27,070 |
| G & H Marketing Enterprises | 5,120 |
| G & T Optical Ltd | 5,955 |
| G M Printing Ltd | 8,250 |
| Gabriola Island Community Hall Association | 38,500 |
| Gabriola Island Homemakers Services | 74,080 |
| Gabriola Nursery School | 3,168 |
| Gait, D | 16,675 |
| Gajan, E | 11,798 |
| Galambos, M, Dr | 19,488 |
| Galiano Activity Centre Society | 42,500 |
| Galloway Ellis Drugs (1965) Ltd | 109,374 |
| Ganden Dispensing Opticians, Ken | 4,198 |
| Ganges Educational Society | 13,522 |
| Gansner, J W | 7,061 |
| Gants Pharmacy | 268,916 |
| Garbitt, P | 2,487 |
| Garcia & G Garcia, G | 2,267 |
| Garden Chapel Funeral Directors Ltd, The | 3,859 |
| Garden Hill Funeral Chapels | 9,106 |
| Garden Manor Intermediate Care Home | 98,908 |
| Garden Manor Intermediate Care Home (1984) Ltd | 64,743 |
| Garden Manor Rest Home | 324,591 |
| Gardiner & J D Heskett, S | 23,188 |
| Gardner, W, Dr | 43,498 |
| Gardom Lake Rest Home | 60,905 |
| Garenkooper & M L Garenkooper, J | 24,000 |
| Garenkooper, J | 4,360 |
| Garfinkle, L | 2,407 |
| Garforth, J S, Dr | 6,568 |
| Gariepy, D | 17,659 |
| Garland Pharmacy | 47,929 |
| Garlane Pharmacy | 656,957 |
| Garlane Prescriptions | 93,261 |
| Garth Homer Centre For The Handicapped | 249,114 |
| Garthe, G | 27,143 |
| Gastown Hotel | 2,872 |
| Gastown Lodge | 3,890 |
| Gateby, The | 19,891 |
| Gateway Farm Society | 22,566 |
| Gateway House Society | 732,713 |
| Gatlin, A | 12,374 |
| Gaumont Residence | 100,352 |
| Gavanski, M, Dr | 87,203 |
| Gaynor, C | 4,308 |
| Gear Home | 10,772 |
| Gear, M G | 15,188 |
| Gedak, G K, Dr | 12,515 |
| Gee, T M G, Dr | 2,734 |
| Gehring, R | 19,981 |
| Geneau, P | 3,604 |
| Generation II Orthotics Inc | 10,318 |
| Gent, P | 9,674 |
| George C & T | 6,036 |

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|---|---|
| German Canadian Benevolent Society Home | 1,506,876 |
| Geronimo Canoe Club | 2,750 |
| Gerry, T D | 6,083 |
| Gervasio, L A | 15,213 |
| Geyer, S | 4,445 |
| Ghaed, M A, Dr | 12,839 |
| Gibb, W | 33,847 |
| Gibbs, W D | 2,682 |
| Gibsons & District Chamber of Commerce | 3,660 |
| Gibsons Public Library Association | 7,005 |
| Gieringer, V | 19,642 |
| Gilbert, A | 41,191 |
| Gilbert, C | 11,131 |
| Gilchrist, V | 2,344 |
| Giles, L, Dr | 2,055 |
| Giles, V | 2,340 |
| Gilks, S P | 23,539 |
| Gill, C | 17,448 |
| Gill, S | 3,243 |
| Gillespie, R | 4,820 |
| Gillies, P A, Dr | 2,153 |
| Gillis, E | 5,305 |
| Gilmore Out of School Care Centre | 3,680 |
| Gingell, C | 35,762 |
| Gingerbread Day Care | 12,255 |
| Gingerbread House Daycare | 5,954 |
| Ginter, S | 13,303 |
| Girl Guides of Canada B C Council | 22,348 |
| Gitanmaax Band Council | 40,000 |
| Gitksan Carrier Tribal Council | 4,486 |
| Glacier Optical Ltd | 8,447 |
| Glacier View Lodge | 1,250,687 |
| Glacier View Lodge Adult Day Care | 45,669 |
| Glackman, W | 3,270 |
| Glad Residence | 6,598 |
| Glad Tidings Fellowship | 2,210 |
| Glad Tidings Missionary Society Inc | 39,465 |
| Glad Tidings Pentecostal Church | 11,098 |
| Gladstone, S E | 2,000 |
| Glaziers Joint Trade Board | 31,955 |
| Gleason, M | 8,761 |
| Glen Properties Ltd | 1,551,106 |
| Glenaird Hotel Ltd | 13,088 |
| Glenayre Electronics Ltd | 3,250 |
| Glenayre Learning Centre Ltd | 184,833 |
| Glenhaven Memorial Chapel Ltd | 59,841 |
| Glenmar Travel Inc | 2,639 |
| Glenwarren Lodge Ltd | 1,230,601 |
| Glenwood Rest Home | 100,511 |
| Glogovsek, G | 7,134 |
| Go-Raku Activity Centre | 8,411 |
| Gold River Community Arts Council | 2,135 |
| Gold River Health Clinic Society | 150,707 |
| Golden & District Arts Council | 2,150 |
| Golden & District Chamber of Commerce | 3,719 |
| Golden & District Home Support Society | 201,836 |
| Golden & District Lions Club | 8,938 |
| Golden Chapter of The Association For Retarded Children of BC, The | 14,504 |
| Golden Child Care Society | 9,467 |
| Golden Community Resources Society | 61,813 |
| Golden District Golf & Country Club | 150,000 |
| Golden Drugmart Ltd | 75,901 |
| Golden Ears Retirement Centre, The | 453,433 |
| Golden Optical | 3,579 |
| Golden Valley Processors Inc | 4,750 |
| Golden Years Guest Home | 44,625 |
| Golding, S L | 35,008 |
| Goldstream Preschool Association | 2,636 |
| Golonko, J | 2,171 |
| Gong Pharmacy Ltd | 70,452 |
| Gonzales Pharmacy Ltd | 724,452 |
| Good Shepherd Boarding Home | 44,214 |
| Good Shepherd Daycare | 26,347 |
| Goods, G F | 3,128 |
| Goodwill Enterprises For The Handicapped | 123,372 |
| Goodwin & D Froemming, R | 77,196 |
| Goosey Gander Kindergarten | 11,377 |
| Gordon Head Preschool | 2,743 |
| Gordon House Ltd | 59,155 |
| Gordon, C | 15,024 |
| Gordon, J | 17,822 |
| Gordon, K | 8,244 |
| Gorovenko, E | 4,206 |
| Gosling, G | 3,211 |
| Gosselin & H Snyder, D J | 45,723 |
| Gould & K Gould, J | 13,686 |
| Gover, R G, Dr | 2,456 |
| Governing Council of The Salvation Army — Canada West, The | 25,000 |
| Government of The Yukon | 15,273 |
| Grace Lutheran Day Care | 17,991 |
| Graham, D | 11,215 |
| Graham, D, Dr | 57,616 |
| Gran & R Gran, E | 2,574 |
| Grand Forks & District Chamber of Commerce | 4,980 |
| Grand Forks & District Society For The Handicapped | 46,530 |
| Grand Forks Area Arts Council | 3,894 |
| Grand Forks Public Library Association | 19,536 |
| Grand Pharmacy | 11,347 |
| Grand Street Lodge | 188,820 |
| Grand-Vu Lodge Ltd | 466,538 |
| Grandview Care Home | 241,068 |
| Grandview Manor | 295,742 |
| Grandview Terrace Child Care | 67,904 |
| Grandview Towers | 1,340,002 |
| Granisle Health Centre | 104,861 |
| Granisle Health Society | 121,294 |
| Granisle Public Library Association | 4,229 |
| Granny Ys | 12,390 |
| Grant, S | 17,692 |
| Granville Day Care Centre | 7,978 |
| Granville Hotel | 4,570 |
| Granville Mall Optical Co Ltd | 16,546 |
| Granville Restaurant | 3,655 |
| Graphic Arts Training Institute of B C | 20,000 |
| Grassy Plains Community Hall & Recreation Association | 25,000 |
| Graves, A | 20,853 |
| Gray, B | 4,050 |
| Grayston, U | 2,635 |
| Great West Wholesale Ltd | 4,202 |
| Greater Coquitlam Volunteer Bureau | 15,826 |
| Greater Kamloops Chamber of Commerce | 7,308 |
| Greater Nanaimo Chamber of Commerce | 8,494 |
| Greater Vancouver Information & Referral Service | 33,293 |
| Greater Vancouver Library Federation | 1,529,292 |
| Greater Vancouver Nursing Services Bureau Ltd | 12,953 |
| Greater Vancouver Womens Soccer | 2,781 |
| Greater Vernon Board of Museum & Art Gallery | 9,000 |
| Greater Victoria Adult Day Care Centre Society | 144,658 |
| Greater Victoria Chamber of Commerce | 7,059 |
| Greater Victoria Citizens Advocacy Society | 33,720 |
| Greater Victoria Citizens Counselling Centre | 27,940 |
| Greater Victoria Foster Parent Association Regional Council | 11,289 |
| Greater Victoria Home Services Society | 147,609 |
| Greater Victoria Little League | 5,350 |
| Greater Victoria Multi-Cultural | 6,000 |
| Greater Victoria Nursery School Association | 9,687 |
| Greater Victoria Nursery School & Kindergarten | 24,440 |
| Greater Victoria Public Library | 360,975 |
| Greater Victoria Society For Alternative Communications | 3,163 |
| Greater Victoria Volunteer Society | 28,008 |
| Green & C Green, O | 3,632 |
| Green Gables Lodge | 79,862 |
| Green Memorial Home Society, F W, Dr | 528,941 |
| Green Thumb Theatre For Young People | 55,000 |
| Green, C | 7,620 |
| Green, F | 13,452 |
| Green, H | 22,847 |
| Green, J | 21,521 |
| Green, L | 5,025 |
| Green, T | 2,000 |
| Greene & P Greene, R | 59,725 |
| Greenfield, A | 19,347 |
| Greenhaven Guest Home | 295,621 |
| Greenhill Farm | 30,053 |
| Greenidge Place | 104,397 |
| Greenidge, C C E | 4,140 |
| Greenidge, E | 46,318 |
| Greenridge Place | 66,357 |
| Greenville Recreation Management | 19,250 |
| Greenway Pharmacy | 57,119 |
| Greenwood & District Board of Trade | 3,000 |
| Greenwood Lodge | 135,322 |
| Greenwood Public Library Association | 2,649 |
| Greenwood, J | 22,440 |
| Greenwoods | 7,000 |
| Grega, L | 2,469 |
| Gregoire, M B | 9,591 |
| Gregorys Williams Lake Funeral Home Ltd | 6,570 |
| Grenon, G L | 2,500 |
| Gresham Hotel | 6,303 |
| Grevers Enterprises Ltd | 25,232 |
| Greyhound Lines of Canada Ltd | 189,514 |
| Grobowsky, G | 2,938 |
| Gross Enterprises Ltd | 76,256 |
| Group Home For Moderately Retarded Adults | 131,704 |
| Grund & B Grund, J | 15,339 |
| Grundison, R J | 5,243 |
| Grzybowski, S, Dr | 3,210 |
| Guide-Outfitters Association of B C | 20,000 |
| Guildford Allergy Labs | 3,241 |
| Guildford Day Care Centre | 29,236 |
| Guildford Gardens Daycare | 8,302 |
| Guildford Home Society | 262,201 |
| Guildford Pharmacy | 115,117 |
| Gulbranson & R Proulx, E | 5,336 |
| Gulbranson, E | 8,521 |
| Gulf Canada Ltd | 2,458 |
| Gulf Islands Community Arts Council | 2,775 |
| Gulf Islands Intermediate & Personal Care Society | 636,504 |
| Gunderson, R | 5,198 |
| Gunn, C R, Dr | 23,356 |
| Gusak, L | 23,161 |
| Gustafson, D | 7,519 |
| Gustafson, D L | 5,760 |
| Gutierrez, C | 7,210 |
| Guzder, J K, Dr | 50,355 |
| Guzman, C P, Dr | 7,946 |
| Gyro Club of Kitimat | 10,365 |
| H E L P Services-South Vancouver | 116,017 |
| Ha-Ho-Payuk Society | 37,441 |
| Haak, A | 3,026 |
| Haavardsen, M | 16,787 |
| Hackett & Associates, B J | 8,389 |
| Hagen & L Hagen, S | 62,594 |
| Hagens Travel Service Ltd | 15,736 |
| Haidaway Building Systems Ltd | 3,326 |
| Haig-Brown, V | 2,000 |
| Hairdressers Association of B C | 12,917 |
| Halalt Band Council | 6,500 |
| Halcyon Community Home Society | 364,065 |
| Hale Optical | 53,774 |
| Halfway River Band Council | 10,000 |
| Hall Careers, Karen | 2,147 |
| Hall, A | 2,000 |
| Hallberg, B | 19,074 |
| Haller, A | 10,957 |
| Halliday, H L | 11,839 |
| Halliday, R, Dr | 86,297 |
| Hallman, A | 15,315 |
| Halpen, W | 4,180 |
| Halston, G | 21,658 |
| Haluschak, M, Dr | 8,030 |
| Halverson, R | 11,568 |
| Halversons Hostel Ltd | 228,482 |
| Hamersley, M | 5,384 |
| Hamilton & Spill Mfg (1974) Ltd | 2,500 |
| Hamilton, A | 48,972 |
| Hamilton, C | 12,816 |
| Hammerton, A | 37,932 |
| Hammond Funeral Services Ltd | 4,374 |
| Hammond, V | 17,330 |
| Hamner, B | 3,702 |
| Hampton Court | 236,506 |
| Hampton Hotel | 2,545 |
| Hampton, D | 4,851 |
| Hance, S | 4,500 |
| Hancock House Publishers Ltd | 4,000 |
| Handicapped Industries Guild | 37,000 |
| Handicapped Resource Centre | 23,200 |
| Handicrafts For Homebound Handicapped | 35,805 |
| Handlen, C | 43,646 |
| Hanemaayer & W Hanemaayer, H | 17,335 |
| Haney Correctional Centre | 36,057 |
| Haney Intermediate Care Centre | 791,422 |
| Hang Gliding Association of B C | 9,400 |
| Hanley, F W, Dr | 4,152 |
| Hanley, J L, Dr | 11,787 |
| Hansen & S Maberry, L | 14,746 |
| Hansen, J | 11,174 |
| Hansen, K | 19,138 |
| Hansen, P | 2,415 |
| Hansen, R | 3,000 |
| Hanson, B | 12,179 |
| Hanson, H | 6,359 |
| Happy Life Centre, The | 9,350 |
| Happy Tot Child Care Centre | 7,377 |
| Harbour Light Miracle Valley | 450,758 |
| Harbour Publishing Ltd | 8,000 |
| Harbour View Daycare | 2,928 |
| Hardy View Lodge Adult Daycare | 11,833 |
| Hardy, B | 4,138 |
| Hardy, D | 15,024 |
| Hardyview Lodge | 500,943 |
| Harewicz & A Lidstone, R | 57,201 |
| Harlow, M M | 52,500 |
| Harmon, A | 2,338 |
| Harmony Day Care Centre | 21,048 |
| Harmony Hall Rest Home | 142,178 |
| Haro Park Centre Society | 2,827,295 |
| Harper Achievement Centre, Mary | 21,050 |

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|---|---|
| Harris & Brandon M, D | 53,189 |
| Harris & D Harris, C | 10,599 |
| Harris, D | 7,195 |
| Harris, W | 5,000 |
| Hart Drugmart | 163,229 |
| Hart Highland Winter Club | 10,000 |
| Hart House Rest Home | 59,145 |
| Hart, B | 18,113 |
| Hart, G | 11,772 |
| Hart, G | 2,180 |
| Harvey, M | 30,342 |
| Hastings Community Association | 27,883 |
| Hastings Foursquare Day Care Centre | 35,702 |
| Hastings Medical Centre Pharmacy (1981) Ltd | 172,590 |
| Hastings Townsite Daycare Society | 24,873 |
| Hatfield Society | 116,964 |
| Hathaway, D | 8,161 |
| Hatton & A Hatton, D | 16,160 |
| Hatton, D | 14,387 |
| Haven Guest Home | 305,351 |
| Haven Hill Retirement Centre | 952,840 |
| Haven Place Guest Home | 55,372 |
| Haven, The | 91,596 |
| Hawes, V P | 5,552 |
| Hawkins & W Hawkins, D | 29,335 |
| Hawkins, M | 11,379 |
| Hawkins, M V | 5,270 |
| Hawryluk & D Hawryluk, I | 8,869 |
| Hawthorne Lodge | 1,713,276 |
| Haydamack, D | 13,888 |
| Hazelmere Lodge | 372,282 |
| Hazelton & Area Home Support Service | 18,832 |
| Hazelton Community Resource Society | 98,845 |
| Hazelton Public Library Association | 3,280 |
| Hazeltons Wil Luu Sa Yd Goot Society | 28,591 |
| Hazelwood Rest Home Ltd | 89,464 |
| Head Career & Community Education | 2,600 |
| Headwork | 2,600 |
| Heal, J | 18,919 |
| Health Care Services | 2,589,178 |
| Health Labour Relations Association of BC | 145,487 |
| Healthcare Pharmacy | 316,940 |
| Heaslip & Associates, A H | 20,342 |
| Heath, C | 2,542 |
| Heather House (1982) Ltd | 280,230 |
| Heather Rest Home | 130,502 |
| Heatherbelle Rest Home | 78,632 |
| Hedlund, M | 9,702 |
| Hegeman, T | 40,867 |
| Heinke, A | 4,700 |
| Heintz, L | 29,934 |
| Heldman Home | 185,917 |
| Helens Grocery | 17,860 |
| Helix Biotech Ltd | 10,000 |
| Hellon, C, Dr | 95,743 |
| Helping Hands Services Ltd | 249,611 |
| Hemphill & J Hornburg, S | 22,268 |
| Henderson & N Henderson, R | 52,589 |
| Henderson, N | 7,349 |
| Henderson, R | 2,088 |
| Hendersons Funeral Homes Ltd | 5,183 |
| Henny Penny Nursery School | 8,601 |
| Hensey, C | 8,748 |
| Heppner, I M | 5,526 |
| Heritage Festival Society | 76,000 |
| Hermanson & J Hermanson, W | 92,633 |
| Hermosa Home | 128,308 |
| Hernandez, M | 3,658 |
| Herrewynen, M | 23,328 |
| Herriott & L Herriott, L | 75,261 |
| Hertzman, V O, Dr | 14,472 |
| Hesquiaht Band | 6,000 |
| Hewson, S | 13,194 |
| Hicks, R N, Dr | 2,690 |
| Hiebert & G Hiebert, L | 14,066 |
| Hiebert, P | 7,314 |
| High Low Foods Ltd | 5,064 |
| High Street Rest Home | 86,130 |
| Highland Day Care | 6,111 |
| Highland Lodge | 407,798 |
| Highland Meadows Daycare | 20,960 |
| Highland Mfg Co Ltd | 2,000 |
| Highland Properties | 43,719 |
| Highlands Pre-School Centre | 3,917 |
| Highmont Operating Corp | 5,000 |
| Hignell & Associates, I | 2,000 |
| Hilberry J | 37,140 |
| Hilberry, J | 7,000 |
| Hild, T | 4,317 |
| Hill Villa Rest Home | 56,945 |
| Hill, F | 39,629 |
| Hillside Child Care Centre | 23,966 |
| Hillside House | 74,011 |
| Hillside Lodge Ltd | 180,978 |
| Hillstead, J | 11,987 |
| Hilltop Pharmacy | 33,883 |
| Hilton Villa | 1,115,601 |
| Himelfarb, E, Dr | 25,625 |
| Hind, R | 5,896 |
| Hipp Engineering Ltd | 2,000 |
| Hixon & District Homemakers Society | 50,345 |
| Hixon Volunteer Fire Department | 20,000 |
| Ho Ho Allergy Lab | 2,073 |
| Ho, H S | 53,345 |
| Hobbit Hill Childrens Centre | 50,283 |
| Hochster, M | 25,527 |
| Hodge, G | 17,883 |
| Hodgson Orthotics Ltd | 276,401 |
| Hoedeman Optical | 4,136 |
| Hoffman Holdings Ltd | 2,425 |
| Holberg Volunteer Fire Department | 6,914 |
| Holbrook House | 34,334 |
| Holland, E | 18,296 |
| Holland, L | 12,675 |
| Holland, R, Dr | 116,984 |
| Hollyburn Pharmacy Ltd | 791,251 |
| Hollyburn Place | 2,244 |
| Hollyoak, D | 10,134 |
| Holmes, M | 3,500 |
| Home Oil Distributors Ltd | 2,143 |
| Home Owner Grants | 268,223,558 |
| Hood, B | 11,987 |
| Hope & District Chamber of Commerce | 4,610 |
| Hope Association For The Mentally Retarded | 39,370 |
| Hope Community Services | 28,826 |
| Hopkins, C | 4,718 |
| Hopkins, T M, Dr | 11,467 |
| Horbay, M | 29,508 |
| Hornby & Denman Home Support Society | 51,219 |
| Hornby Island Daycare | 22,707 |
| Horner, V | 17,427 |
| Horniblow, B | 17,101 |
| Horse Council of B C | 51,265 |
| Horticulture Centre of The Pacific | 4,000 |
| Horvat, E | 64,060 |
| Hospitality Industry Education Advisory Committee | 15,000 |
| Hotel & Restaurant Local 40 Union | 2,920 |
| Hotel Golden Crown | 15,222 |
| Hotel Patricia | 2,178 |
| Hotel Regent | 9,403 |
| Hotz, P B, Dr | 65,565 |
| House of Reed | 28,479 |
| House of Vision | 5,140 |
| Houston Health Care Services Society | 351,385 |
| Houston Health Centre | 27,664 |
| Houston Homemaker Services | 67,621 |
| Houston Public Library Association | 9,098 |
| Houston, J E, Dr | 2,680 |
| Howard House | 148,700 |
| Howard Society of B C, John, The | 423,562 |
| Howard Society of Vancouver Island, John | 423,700 |
| Howe & Associates, E | 128,289 |
| Howe Sound Homemakers Service Society | 71,713 |
| Howe Sound Pharmacy | 79,050 |
| Hoyle, M | 3,150 |
| Hrycenko, I | 38,130 |
| Hu, C | 10,132 |
| Hubert, S | 11,570 |
| Hubs Pharmacy Co Ltd | 2,780 |
| Hudlicky, I J | 102,485 |
| Hudnall, C | 107,106 |
| Hudson Hope Rod & Gun Club | 4,000 |
| Hudson House | 273,146 |
| Hudson Optical Ltd | 7,117 |
| Hudson Out of School Care | 10,270 |
| Hudsons Bay Wholesale | 7,453 |
| Hudsons Home Hardware | 2,433 |
| Hudsons Hope Health Care Society | 100,860 |
| Hudsons Hope Medical Clinic | 7,575 |
| Hudsons Hope Public Library Association | 4,050 |
| Huggins & S Huggins, J | 3,064 |
| Hughes, C | 13,333 |
| Huguenard & M Huguenard, J | 18,872 |
| Hunt, C | 10,000 |
| Hunter, C W, Dr | 31,920 |
| Hunter, D E | 18,763 |
| Hunter, J G, Dr | 31,785 |
| Hunter, M R | 6,864 |
| Hunters Grocery | 2,007 |
| Hurry, S | 9,674 |
| Huscroft, C | 18,295 |
| Hutchinson, G | 53,376 |
| Hutchinson, J W, Dr | 4,019 |
| Hutton & M Tutt, P | 3,116 |
| Heyssoon, W C | 3,000 |
| Hycroft Guest Lodge | 108,819 |
| H20 Wood Products Ltd | 16,000 |
| I C G Liquid Gas Ltd | 2,146 |
| I D S Management Ltd | 202,318 |
| I G A Foodliner | 103,980 |
| I G S Value Drug Mart | 11,999 |
| I Med Oxygen Ltd | 15,698 |
| I O O F 59 Orchard City Lodge | 37,945 |
| Icelandic Care Home Hofn Society | 650,101 |
| Ignacz, M M, Dr | 2,854 |
| Imach, B | 22,867 |
| Imada, A S | 8,900 |
| Immaculate Conception Day Care Society | 15,603 |
| Immigrant Resources Project | 3,000 |
| Imperial Optical Co Ltd | 18,733 |
| Imperial Tobacco Ltd | 11,371 |
| Impey, M K, Dr | 2,605 |
| Income Assistance & Handicapped Benefits | 854,560,339 |
| Independent Living Housing Society of Greater Victoria | 49,324 |
| Infant Day Care Centre | 24,932 |
| Infant Plus Daycare | 4,545 |
| Inglewood Lodge | 917,459 |
| Ingram & Bell Medical | 22,952 |
| Inland Natural Gas Co Ltd | 60,113 |
| Inman Out of School Care Centre | 5,301 |
| Inmates Earnings | 1,042,581 |
| Innis, J M, Dr | 9,493 |
| Innovac Technology Inc | 4,621 |
| Institute of Public Administration of Canada | 11,800 |
| Inter Pares | 6,500 |
| Inter-City Motel | 2,051 |
| Inter-Cultural Association of Greater Victoria | 6,000 |
| Interaction | 5,000 |
| Intergovernmental Committee On Urban & Regional Research | 31,056 |
| Interior Forest Labour Relations Association | 27,993 |
| Interior Health Care Services Ltd | 366,995 |
| Interior Indian Friendship Centre | 16,464 |
| Interior Native Alcohol Abuse Society | 464,149 |
| Interior Recreation & Parks Region | 3,364 |
| Interlock | 35,000 |
| International Association For The Transformation of Man | 3,000 |
| International Association of Bridge | 4,612 |
| International Brotherhood of Electrical Workers | 72,000 |
| International Brotherhood of Painters & Allied Trades | 8,000 |
| International Hollowcore Engineering Inc | 2,500 |
| International Social Service of Great Britain | 3,430 |
| Interphase Technologies Inc | 2,284 |
| Interprovincial Traffic Services Ltd | 2,090 |
| Invermere & District Home Care, The | 13,662 |
| Invermere District Curling Club | 5,128 |
| Invermere Inn Recreation Centre Ltd | 125,000 |
| Invermere Public Library Association | 5,431 |
| Irvine & P Irvine, R | 51,635 |
| Irvine, D | 3,170 |
| Irvine, L G | 13,928 |
| Irving House Historic Centre | 12,000 |
| Irwin, D E | 2,690 |
| Irwin, D W, Dr | 7,120 |
| Isaack & J Isaack, L | 20,961 |
| Ishtar Transition House Society | 115,399 |
| Island Community Home Support Services Society | 1,164,364 |
| Island Montessori House Society | 2,597 |
| Island Mountain School of Arts | 11,000 |
| Island Rehabilitation Products | 4,854 |
| Island Welding Supplies Ltd | 2,481 |
| Islander Hall Society | 13,660 |
| Ismail, S | 2,937 |
| Isotech Integrated Software Technology | 11,820 |
| Italian Cultural Centre Society | 4,000 |
| Ivanhoe Hotel | 4,603 |
| Ives, R | 4,791 |
| Jack & Jill Early Childhood Centre | 2,929 |
| Jack & Jill Playschool | 2,618 |
| Jack Horner Child Activity Centre | 12,660 |
| Jack N Jill Daycare Society | 5,951 |
| Jack, F | 23,690 |
| Jack, T | 6,598 |
| Jackman Manor | 1,003,194 |
| Jackson Group Inc, The M | 4,476 |
| Jackson Group Living Home | 38,688 |
| Jackson, M | 8,898 |
| Jackson, R | 3,170 |
| Jackson, R S, Dr | 3,047 |
| Jackson, V M | 140,507 |
| Jackson, W E | 3,859 |
| Jacobs Ladder Child Care Center | 41,015 |
| Jacobsen, M S | 26,396 |
| Jacobson, S H, Dr | 6,325 |
| James Bay Child Care Society | 18,354 |
| James Bay Community Health Clinic | 56,115 |
| James Bay Community Resources Board | 24,579 |

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|---|---|
| James Bay Community School Daycare | 38,756 |
| James Bay Community School Society | 9,000 |
| James Bay Group Home Society | 11,016 |
| James Bay Health & Community Services | 22,849 |
| James Bay Health & Community Services Society | 78,561 |
| James Bay Home Support Services | 360,623 |
| James Bay Lodge | 2,922,062 |
| James Bay Pre-School | 2,548 |
| James, C | 9,674 |
| James, L R | 2,000 |
| Jamieson Dance Society, Karen | 13,500 |
| Janas Daycare Centre (1980) Ltd | 30,209 |
| Janeway | 192,418 |
| Janousek, C | 36,738 |
| Jantzi, J | 8,934 |
| Jardine, J L | 5,460 |
| Jarrels Clothing Ltd | 2,400 |
| Jason-Piper Imports Inc | 2,500 |
| Jasper Crescent Day Care & Out of School | 33,008 |
| Jean, P, Dr | 25,608 |
| Jeck, E W | 22,810 |
| Jeffrey, B | 7,632 |
| Jenkins Strategic Resources Inc | 2,306 |
| Jenkins, I | 18,279 |
| Jensen & J Jensen, K | 15,545 |
| Jensen & J Jensen, L | 58,065 |
| Jensen & M Jensen, V | 17,495 |
| Jensen, J | 15,372 |
| Jensen, S E, Dr | 2,082 |
| Jericho Pharmacy Ltd | 17,470 |
| Jessa Optical Shop | 5,341 |
| Jesses Moving Co | 4,872 |
| Jewer & R Jewer, L | 10,504 |
| Jewer, L S | 10,040 |
| Jewish Home For The Aged of B C | 16,570 |
| Jiminy Cricket Pre-School | 2,856 |
| Jo Jos Cafee | 2,725 |
| Johannesen International School of Arts | 156,750 |
| Johansen, A | 40,006 |
| Johnny, J | 5,000 |
| Johnson & Earle | 7,254 |
| Johnson & G Johnson, J | 12,422 |
| Johnson & S Highrose, G | 12,900 |
| Johnson Industries Ltd | 2,000 |
| Johnson Sled Dog Holdings Ltd | 3,599 |
| Johnson, K | 57,038 |
| Johnson, N T | 7,802 |
| Johnson, P, Dr | 7,747 |
| Johnsons Sports Photography Inc, Rob | 3,000 |
| Johnston & D Johnston, G | 19,928 |
| Johnston, G | 16,853 |
| Johnston, J | 2,281 |
| Joint Apprentice & Trade Improvement Committee of The Sheet Metal Industry | 34,520 |
| Joint Apprenticeship & Journeymen Retraining Committee | 131,074 |
| Jonassaint & S Jonassaint, J | 17,380 |
| Jonassaint, S | 19,510 |
| Jones & Associates, Robert | 2,604 |
| Jones & J Jones, S | 99,408 |
| Jones Adult Day Care, D L | 94,837 |
| Jones Specialized Residential Care | 79,466 |
| Jones, A | 5,000 |
| Jones, C | 9,292 |
| Jones, W A | 3,578 |
| Jong, A K K | 4,619 |
| Jorgensen, M | 21,240 |
| Juan De Fuca Chamber of Commerce | 7,895 |
| Juan De Fuca Coho Swimming Club Team | 20,264 |
| Jubilee Care Society | 30,512 |
| Jubilee Daycare | 3,363 |
| Jubilee Funcare | 4,878 |
| Jubilee Home Society | 1,066,132 |
| Jubilee Prescriptions | 267,142 |
| Judo British Columbia | 36,398 |
| Juilliard School of Music | 4,550 |
| Jul-Mar Enterprises Ltd | 50,848 |
| Julias Cafe | 5,069 |
| Junior Achievement of B C | 25,000 |
| Junior Forest Wardens Association | 5,000 |
| Justice Institute of B C | 1,652,402 |
| K C P Credit Union | 59,518 |
| K D H Ambulance Services Ltd | 2,157 |
| K Mart Canada Ltd | 23,887 |
| K Mart Pharmacy (B C) Ltd | 292,309 |
| Kaatza Day Care Centre | 17,034 |
| Kaczynski, A, Dr | 6,020 |
| Kadziolka, A R, Dr | 10,221 |
| Kaien Childrens Adventure Centre | 18,223 |
| Kakakaway, B | 2,000 |
| Kakawis Family Development Centre | 260,174 |
| Kaleidoscope Theatre Productions | 28,055 |
| Kallock, P | 11,586 |
| Kamloops & District Fish & Game | 3,000 |
| Kamloops Child Development Centre | 11,210 |
| Kamloops Child Development Society | 100,827 |
| Kamloops Christian Hostel | 260,200 |
| Kamloops Funeral Home Ltd | 2,259 |
| Kamloops Home Support Services Association — Desmond House | 22,319 |
| Kamloops Home Support Services Association | 1,162,317 |
| Kamloops Infant Development Program Society | 58,143 |
| Kamloops Intercare Society | 12,796 |
| Kamloops International Baseball Tournament | 26,942 |
| Kamloops Judo Society | 7,147 |
| Kamloops Meals-On-Wheels Society | 2,500 |
| Kamloops Minor Hockey Association | 16,322 |
| Kamloops Museum Association | 21,750 |
| Kamloops Optical (1973) Ltd | 2,841 |
| Kamloops Public Art Gallery | 22,000 |
| Kamloops Society For Alcohol & Drug Service — Counselling Service | 124,478 |
| Kamloops Society For Alcohol & Drug Service — Detox Programs | 481,722 |
| Kamloops Society For The Mentally Handicapped | 681,056 |
| Kamloops Society For The Retarded | 214,380 |
| Kamloops United Church Pre-School | 3,081 |
| Kamloops Wildlife Park | 10,971 |
| Kamloops Y Womens Hostel | 86,394 |
| Kamloops Youth Resources Society | 724,470 |
| Kampman & A Kampman, L | 11,926 |
| Kan Pharmacy Ltd | 91,302 |
| Kanaka Lodge | 24,272 |
| Kang, K G, Dr | 2,090 |
| Karsai, H, Dr | 11,843 |
| Kartz, T | 5,745 |
| Kaslo & District Home Support Service Society | 148,389 |
| Kaslo Day Care Society | 5,020 |
| Kaslo Drugs (1980) Ltd | 63,574 |
| Kaslo Public Library Association | 5,746 |
| Katalin Rest Home | 110,245 |
| Katelyn Consultants Ltd | 6,800 |
| Kauth & E Kauth, H | 3,859 |
| Kayter, C | 12,800 |
| Keary Medical Pharmacy | 2,061 |
| Keats Camps | 3,731 |
| Keefer Laundry Ltd | 29,291 |
| Keeginaw Nursery School | 4,458 |
| Keenan, P | 4,240 |
| Keiginaw Indian Friendship Centre | 16,464 |
| Keir & Son Surgical Ltd | 137,691 |
| Keirs, S | 22,756 |
| Kellers Pharmacy | 16,363 |
| Kelly Douglas & Co Ltd | 6,874 |
| Kelly, A | 16,468 |
| Kelly, B B, Mrs | 6,748 |
| Kelowna & District Arts Council | 12,130 |
| Kelowna & District Boys & Girls Club | 5,077 |
| Kelowna & District S H A R E Society | 7,944 |
| Kelowna & District Safety Council | 34,306 |
| Kelowna & District Society For The Mentally Handicapped | 283,774 |
| Kelowna & District Society For The Mentally Retarded | 210,465 |
| Kelowna Art Gallery Association | 8,700 |
| Kelowna Campus Day Care Society | 27,080 |
| Kelowna Centennial Museum & National Exhibition Centre | 25,000 |
| Kelowna Centennial Museum Association | 19,000 |
| Kelowna Chamber of Commerce | 10,620 |
| Kelowna Community Development Society | 247,964 |
| Kelowna Family Day Care Society | 36,573 |
| Kelowna Gospel Mission | 50,528 |
| Kelowna Group Living Home Society | 46,500 |
| Kelowna Homemaker Service Society | 940,565 |
| Kelowna Single Parents Association | 4,274 |
| Kelowna Ski Club | 7,405 |
| Kelowna Southgate Pharmacy Ltd | 126,763 |
| Kelsey & J Kelsey, I | 63,105 |
| Kemano Public Library Association | 3,273 |
| Kemp, F | 85,377 |
| Kemp, J | 8,459 |
| Kemp, L | 15,349 |
| Kemp, R J | 3,550 |
| Kendrick Optical | 10,731 |
| Kendrick, T A | 7,512 |
| Kenna Pharmacy | 81,892 |
| Kennedy Travel Service Ltd | 5,028 |
| Kennedy, D B, Dr | 10,610 |
| Kennedy, L | 13,572 |
| Kent Place Drugs | 158,256 |
| Kent-Harrison Arts Council | 2,750 |
| Keremeos Diagnostic & Treatment Centre | 110,930 |
| Keremeos Homemakers Services | 115,792 |
| Keremeos Pharmacy Ltd | 176,310 |
| Kermode Friendship Centre | 16,464 |
| Kerr, C | 27,656 |
| Kerr, C, Dr | 99,839 |
| Kerrisdale Equipment Ltd | 4,406 |
| Kerrisdale Out of School Care Society | 2,651 |
| Kerrisdale Pharmacy | 617,879 |
| Kettle Friendship Society | 68,778 |
| Kevin Lodge | 163,324 |
| Khalsa Diwan Day Care | 16,745 |
| Khalsa Diwan Society | 5,960 |
| Kiddie Kobbler Shoes Ltd | 3,883 |
| Kiddie Kollege Day Care | 2,665 |
| Kiddie Lane Day Care | 33,758 |
| Kidner Lodge Babine Ltd | 51,760 |
| Kids Inn Day Care | 16,874 |
| Kids Place Day Care Centre | 3,888 |
| Kids Place Early Childhood Centre | 20,496 |
| Kids Place, The | 2,441 |
| Kieler, G | 5,301 |
| Kilpatrick, D L | 7,335 |
| Kim Optical Ltd, Tim | 2,147 |
| Kimberley & District Chamber of Commerce | 3,750 |
| Kimberley & District Homemaker Service Society | 12,047 |
| Kimberley & District Homemakers Service | 272,076 |
| Kimberley Arts Council | 2,725 |
| Kimberley Credit Union | 3,800 |
| Kimberley Knights Junior Hockey Club | 7,124 |
| Kimberley Public Library Association | 11,686 |
| Kimberley Special Care Home Society | 847,217 |
| Kimberley-Cranbrook Overture Concert Association | 2,000 |
| Kims Kitchen | 3,583 |
| Kindercare | 14,833 |
| King & M King, G | 2,400 |
| King Edward Hotel | 16,432 |
| King George Highway Hotel | 5,289 |
| King George Medic Pharmacy | 89,766 |
| King, L | 7,519 |
| Kingfisher Community Club | 4,000 |
| Kinghaven Halfway House | 201,866 |
| Kingsway Christian Childrens Centre | 27,798 |
| Kingsway Manor Ltd | 289,585 |
| Kingsway Medic Pharmacy | 222,656 |
| Kinney Shoes of Canada Ltd | 2,816 |
| Kinney, I G | 60,841 |
| Kinsmen Child Development Centre | 10,746 |
| Kinsmen Club | 4,266 |
| Kinsmen Club of Armstrong | 27,500 |
| Kinsmen Club of Golden | 11,687 |
| Kinsmen Club of Mckenzie | 5,266 |
| Kinsmen Club of Nakusp | 3,755 |
| Kinsmen Club of Port Coquitlam | 3,875 |
| Kinsmen Club of Prince George | 25,894 |
| Kinsmen Club of Quesnel | 3,884 |
| Kinsmen Club of Salmon Arm | 9,942 |
| Kinsmen Club of Sparwood | 35,833 |
| Kinsmen Club of Squamish | 10,110 |
| Kinsmen Place Lodge | 1,582,509 |
| Kinsmen Rehabilitation Foundation of B C | 113,860 |
| Kinsmen Retirement Centre | 1,387,271 |
| Kinsmen Retirement Centre Adult Day Care | 78,715 |
| Kipp-Mallery Pharmacy | 369,388 |
| Kipp, E | 6,000 |
| Kirby Lodge | 143,796 |
| Kirby, A | 35,861 |
| Kirk, A | 2,716 |
| Kirkham & H Kirkham, V | 19,632 |
| Kirklevy, J | 2,084 |
| Kiro Manor | 738,561 |
| Kirson, S R, Dr | 2,876 |
| Kitchen, C | 5,109 |
| Kitchener Out of School Care Society | 4,752 |
| Kitimat Association For The Mentally Retarded | 16,992 |
| Kitimat Centennial Museum Association | 9,000 |
| Kitimat Cerebral Palsy Association | 11,586 |
| Kitimat Chamber of Commerce | 3,704 |
| Kitimat Child Development Centre Association | 122,702 |
| Kitimat Community Arts Council | 2,870 |
| Kitimat Community Services Society | 65,800 |
| Kitimat Concert Association | 2,000 |
| Kitimat Daycare Centre | 7,390 |
| Kitimat Homemaker Service | 58,081 |
| Kitimat Judo Club | 3,302 |
| Kitimat Lions Foster Home Association | 11,376 |
| Kitimat Public Library Association | 20,280 |
| Kitsilano Area Child Care Society | 35,148 |
| Kitsilano Day Care Centre | 69,617 |
| Kitsilano Inter-Neighbourhood Development Society | 1,203,906 |
| Kitsilano Neighbourhood House | 12,000 |
| Kitsilano Parent Participation Preschool | 2,298 |

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| Kitsilano War Memorial Community Centre Association | 5,000 |
| Kitsumkalum Mountain | 18,100 |
| Kitwanga Valley Reading Centre | 2,461 |
| Kiwanis Care Homes Ltd | 1,099,300 |
| Kiwanis Club of Oak Bay | 10,000 |
| Kiwanis Club of Prince George | 18,417 |
| Kiwanis Club of Sidney & Peninsula | 2,915 |
| Kiwanis Club of Summerland | 6,662 |
| Kiwanis Club of Tsawwassen/Ladner | 2,435 |
| Kiwanis Club of Victoria | 19,073 |
| Kiwanis Club of Whalley | 4,847 |
| Kiwanis House Society | 314,012 |
| Kiwanis Intermediate Care Society of New Westminster | 1,011,714 |
| Kiwanis Ladies Auxillary | 6,000 |
| Kiwanis Lodge | 270,357 |
| Kiwanis Villa Society of Victoria | 447,484 |
| Kiwanis Village Care Home | 444,372 |
| Kiwanis Village Lodge | 1,268,098 |
| Kiwassa Neighbourhood Services | 32,602 |
| Klassen, B | 11,441 |
| Klee Wyck Childrens Centre | 27,038 |
| Klemm, E | 8,576 |
| Klemm, S | 2,996 |
| Klienwachter, A S | 84,855 |
| Klimek, M, Dr | 3,510 |
| Kline, M | 5,000 |
| Klingner, A | 9,374 |
| Klingsat, W W | 2,663 |
| Klingspon, R M | 3,404 |
| Klinka, J, Dr | 34,725 |
| Klo I D A Pharmacy | 45,442 |
| Klyne, S | 2,000 |
| Knight & T Knight, S | 71,500 |
| Knight, B M | 2,060 |
| Knights of Columbus | 39,383 |
| Knights of Columbus Fernie | 7,253 |
| Knights of Columbus Nanaimo | 9,558 |
| Knights of Columbus Prince George | 2,303 |
| Knights Pharmacy Inc | 247,830 |
| Knittle, K | 5,196 |
| Knowltons Drug Store | 182,265 |
| Knox Presbyterian Church Out of School Care | 3,256 |
| Knox, M I | 9,400 |
| Ko, M | 16,265 |
| Koch, K | 20,268 |
| Koch, W J | 22,340 |
| Kockums Can Car Inc | 2,000 |
| Koczapski, A | 63,840 |
| Koecher, D M | 16,600 |
| Koehler & M Koehler, P | 35,742 |
| Koepke, I | 11,430 |
| Koeppen, C | 32,564 |
| Kokanee Travel Ltd | 10,198 |
| Kokomo Nursery School | 2,313 |
| Kong, S M, Dr | 76,272 |
| Kootenay Boundary Regional Fire Services | 30,859 |
| Kootenay Boundary Visitors Association | 58,977 |
| Kootenay Chamber Orchestra Association | 5,000 |
| Kootenay Columbia Child Care Society | 130,379 |
| Kootenay Country Tourist Association | 5,000 |
| Kootenay Indian Area Council | 5,000 |
| Kootenay Livestock Association | 15,000 |
| Kootenay Society For Handicapped Children | 194,528 |
| Kootenay Society For The Handicapped | 1,662,011 |
| Kopeck, L | 20,105 |
| Kopernik Lodge | 745,991 |
| Kornak & Hamms Pharmacy | 108,586 |
| Kornet & J Kornet, J | 27,636 |
| Kornet, J | 18,012 |
| Kort, B | 12,719 |
| Kozdrowski, C | 7,519 |
| Kripps Pharmacy | 74,065 |
| Kristoff, E | 27,300 |
| Krolls Surrey Pharmacy Ltd | 215,667 |
| Krug, T | 4,583 |
| Krywaniuk, L | 44,920 |
| Ksan Association | 15,000 |
| Ksan House | 173,891 |
| Kuchenmuller, M | 9,504 |
| Kuddle Korner | 4,816 |
| Kurbis & E Kurbis, L | 8,097 |
| Kutenai Theatre Energy Society | 8,500 |
| Kuzma, J | 54,895 |
| Kuzminski, E | 9,812 |
| Kwakiutl Band Council | 2,000 |
| Kwakwala Preschool | 4,024 |
| Kwantlen College Child Care Society | 3,872 |
| Kwasnek, M M | 6,679 |
| Kwicksutaineuk Indian Band | 87,500 |
| Kycinsky, C | 18,886 |
| Kyszka, D | 9,717 |
| La Federation Des Franco Colombiens | 11,877 |
| La Rosa De Matsqui Rest Home Ltd | 149,874 |
| La Troupe De La Seizieme | 4,000 |
| Labossiere, D | 15,528 |
| Labounty, I | 99,296 |
| Labro Levi-Alpine Lodge | 98,238 |
| Labro Manor | 65,440 |
| Labron Mobility Aids Ltd | 20,904 |
| Lack, M, Dr | 9,965 |
| Lacroix, C | 29,766 |
| Ladmore & L Ladmore, D | 65,176 |
| Ladner Christian School Society | 70,457 |
| Ladner Daycare | 7,876 |
| Ladouceur, S | 3,353 |
| Lady Minto Homemaker Society | 107,671 |
| Ladysmith Nursery School Society | 2,260 |
| Lajeunesse, E M | 9,672 |
| Lakelse Pharmacy | 9,122 |
| Lakeside Clinical Pharmacy Ltd | 624,557 |
| Lakeside Correctional Centre | 2,378 |
| Lakeview Church Day Care Centre | 46,844 |
| Lakeview Hotel Ltd | 12,804 |
| Lakewood Christian Day Care Centre | 2,310 |
| Lakewood Funeral Home Ltd | 12,357 |
| Lakewood House Rest Home | 81,109 |
| Laluwissin-Mcillivary Irrigation Project | 42,615 |
| Lamb & D Lamb, K | 22,505 |
| Lamb/Cargate Industries Ltd | 2,000 |
| Lamberg, G | 15,917 |
| Lambert-Kipp Pharmacy Ltd | 100,443 |
| Lambier, B | 2,564 |
| Lamboo, B | 9,673 |
| Lamica, K | 3,825 |
| Lamont, H W, Dr | 8,911 |
| Lampitt, J | 3,449 |
| Landon Leasing Ltd | 3,990 |
| Landry, C | 14,203 |
| Lang, D | 5,121 |
| Lang, L A | 22,086 |
| Langara Pharmacy Ltd | 158,687 |
| Lange, G | 52,902 |
| Langford Committee For Local Government | 2,500 |
| Langford Fire Protection District | 4,777 |
| Langford Pharmacy | 23,581 |
| Langham Cultural Society | 8,145 |
| Langlais, N J | 16,772 |
| Langley Arts Council | 8,320 |
| Langley Association For The Handicapped | 266,080 |
| Langley Centennial Museum & National Exhibition Centre | 22,000 |
| Langley Chamber of Commerce | 7,740 |
| Langley Community Music School | 19,000 |
| Langley Community Services | 21,632 |
| Langley Family Services Association | 121,179 |
| Langley Homemaker Service Society | 538,104 |
| Langley Optical Ltd | 2,015 |
| Langley Pre-School Development Association | 73,383 |
| Langley Senior Citizens Resource Centre Society — Adult Care | 90,960 |
| Langley Special Care Home Society | 2,137,750 |
| Langley Stepping-Stone Rehabilitative Society | 27,500 |
| Lansdowne Campus Day Care Centre | 35,448 |
| Lansdowne Daycare Centre | 16,598 |
| Lansdowne Grove Daycare | 13,783 |
| Lantzville Parks & Recreation Commission | 13,161 |
| Larche Greater Vancouver | 69,629 |
| Larche Victoria | 77,033 |
| Laren House Society | 25,029 |
| Latorre, R A | 2,613 |
| Laughton, J I | 3,523 |
| Laurel Bridge Daycare | 2,032 |
| Laurel House Society | 609,867 |
| Laurel Lodge | 202,565 |
| Laurel Prescriptions | 151,805 |
| Laurel Street Bridge Tiny Tots Daycare Society | 5,709 |
| Laurel Street Daycare | 5,234 |
| Laurelland Bridge Day Care | 6,256 |
| Laurier Court | 192,752 |
| Laurin, L | 34,605 |
| Lavelle, P, Dr | 57,178 |
| Laviolette Boarding Home | 54,859 |
| Lavoie, L | 3,204 |
| Lavoie, L K | 16,221 |
| Law Library Foundation | 50,000 |
| Law Society of B C, The | 5,000 |
| Lawrence, R | 9,227 |
| Laxton, C A | 3,878 |
| Laye, R, Dr | 17,952 |
| Le Roy, M | 4,543 |
| Lea, G W, Dr | 3,183 |
| Lear, C S C, Dr | 3,023 |
| Learning Place, The | 9,829 |
| Learning Systems International Ltd | 6,050 |
| Learning Tree Daycare | 42,495 |
| Leclair, R | 10,963 |
| Leclair, S | 35,085 |
| Lecomte, D | 6,575 |
| Ledahl, J | 14,671 |
| Ledger, J L, Dr | 28,676 |
| Ledrew, L | 10,655 |
| Lee & J Lee, G | 73,679 |
| Lee, A | 23,584 |
| Lee, A H J | 24,059 |
| Lee, W, Dr | 64,515 |
| Lees Pharmacy | 74,958 |
| Leeshore Resorts (1978) Ltd | 17,260 |
| Lefimil & A M Lefimil, M | 25,126 |
| Leflufy Boarding Home | 212,777 |
| Legal Services Society of B C | 15,920,000 |
| Legault, T | 14,975 |
| Leghorn, J | 31,307 |
| Legislative Dining Room Account | 62,500 |
| Legrand Associates | 14,898 |
| Leigh Square Pharmacy | 129,238 |
| Lennert, R | 2,460 |
| Lennox-Farrally, V | 17,028 |
| Leno, P | 5,636 |
| Lepp, V A, Dr | 2,367 |
| Leroy, M | 11,482 |
| Leslie, B | 11,256 |
| Leszczuk, J | 2,408 |
| Lethbridge Rehabilitation Home | 16,640 |
| Levasseur, R J | 3,640 |
| Levesque, B | 3,289 |
| Levesque, J | 15,024 |
| Lewis, D | 3,520 |
| Lewis, E | 3,495 |
| Ley, R G, Dr | 46,563 |
| Leyland, E E, Dr | 15,565 |
| Li, K C, Dr | 58,754 |
| Libbys Dundarave Pharmacy | 22,616 |
| Lifeline Society, The | 462,027 |
| Lifescan Medical Products Ltd | 10,329 |
| Liggatt & T Liggatt, B | 22,604 |
| Lilliput Daycare Society | 7,207 |
| Lillooet Friendship Centre | 16,464 |
| Lillooet Funeral Home | 4,450 |
| Lillooet Homemakers Service | 57,190 |
| Lillooet I D A Pharmacy | 41,379 |
| Lillooet Intercare Society | 247,603 |
| Lillooet Lake Rodeo | 3,500 |
| Lillooet Overture Concert Association | 2,000 |
| Lillooet Tennis Club | 7,287 |
| Lillooet Trail Plunket Society | 10,126 |
| Lillos, N M | 7,099 |
| Lim, M E, Dr | 13,337 |
| Lin Chin Foundation, Harry | 508,999 |
| Lincoln Pharmacy | 48,902 |
| Lindemann, C | 3,690 |
| Linden House | 59,906 |
| Linden Lodge | 305,282 |
| Lindenblack, A | 2,736 |
| Lindsay, J, Dr | 54,264 |
| Lindsay, T | 18,201 |
| Linford, A | 2,517 |
| Lingard Pharmacy Ltd | 96,987 |
| Linlith Rest Home | 107,511 |
| Lion Hotel | 3,569 |
| Lions Bay Library | 3,317 |
| Lions Club Empress-Victoria | 6,124 |
| Lions Club of Comox Valley | 3,158 |
| Lions Club of Fort St John | 2,334 |
| Lions Club of Houston | 6,562 |
| Lions Club of Lake Windermere | 5,025 |
| Lions Club of Langley | 5,116 |
| Lions Club of Lynn Valley | 6,531 |
| Lions Club of North Delta | 36,666 |
| Lions Club of North Surrey | 2,808 |
| Lions Club of Port Edward | 7,173 |
| Lions Club of Quesnel | 10,009 |
| Lions Club of Semiahmoo | 15,154 |
| Lions Club of Valemount | 2,089 |
| Lions Gate Lodge | 54,276 |
| Lions Paraplegic Lodge | 44,723 |
| Lister & J Smith, J | 16,688 |
| Lister Bolt & Chain Ltd | 2,000 |
| Little Children Nursery School | 3,104 |
| Little Childrens Place | 2,151 |
| Little Fawn Day Care | 24,208 |
| Little Flower Day Care Society | 23,008 |
| Little Friends Preschool | 2,646 |
| Little Jack Horner Child Centre | 4,668 |
| Little Mountain Neighbourhood House Child Development Centre | 9,505 |
| Little Mountain Neighbourhood House Society | 235,074 |
| Little People Nursery & Day Care (1&11) | 19,682 |
| Little Peoples Daycare | 8,710 |
| Little Rascals Daycare Ltd | 59,421 |
| Little Spot Restaurant | 23,111 |
| Little Swiss Inn | 18,492 |
| Little Triumphs Pre-School | 11,443 |

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|---|---|
| Little, G | 4,574 |
| Living Is For Everyone Resources Center Society | 6,526 |
| Ljubisic, L | 2,000 |
| Lloyds World Travel Service of Canada Ltd | 55,624 |
| Lo-El Ladies Shop | 2,612 |
| Lo, F D Y, Dr | 12,641 |
| Lo, P, Dr | 10,197 |
| Lobb, P M | 3,435 |
| Lobel Orthopaedic Shoe Mfg | 4,867 |
| Lobro Manor | 37,177 |
| Locks Prescription Pharmacy Ltd | 480,980 |
| Logan Lake Health Care Society | 211,636 |
| Logan Lake Pharmacy | 8,401 |
| Logan Lake Recreation Society | 28,500 |
| Logan, V | 4,940 |
| Loiselle, A | 44,605 |
| Loma Residence Association | 341,917 |
| London Drugs | 2,856,817 |
| London Fur Salon Ltd | 2,975 |
| London Optical Ltd | 51,694 |
| London School of Hairdressing | 2,283 |
| London Street Day Care Centre | 26,229 |
| Lone Star Hotel | 2,083 |
| Long Beach Recreation Cooperative Association | 400,000 |
| Long Super Drugs | 106,371 |
| Lonsdale Creek Day Care Centre | 48,868 |
| Lonsdale Creek Daycare Under 3s | 12,803 |
| Lonsdale Out of School Child Care | 8,880 |
| Loohuizen, A C | 7,512 |
| Lookout Emergency Aid Society | 495,361 |
| Lord Kitchener Out of School Care Society | 3,909 |
| Lotus Hotel | 7,363 |
| Lougheed Optical | 11,695 |
| Louie, D F, Dr | 32,236 |
| Low Cost Optical | 8,572 |
| Lowan & J Lowan, A | 50,280 |
| Lowan, J | 9,968 |
| Lower Fraser Valley Cerebral Palsy Association | 1,156,695 |
| Lower Fraser Valley Habiliation & Vocational Society For Retarded Persons | 969,045 |
| Lower Mainland Association For Parent Education & Assessment | 10,820 |
| Lower Mainland Community Housing Registry Society | 5,040 |
| Lower Mainland Society For Rehabilitation Residences | 78,440 |
| Lower Mainland St Leonards Society | 1,257,582 |
| Lower Mainland Wildlife Rescue | 5,330 |
| Lower Nicola Indian Band | 7,500 |
| Lower Similkameen Indian Band | 20,804 |
| Lowes Agencies Ltd | 3,741 |
| LTC Pharmacy Service Ltd | 124,582 |
| Lubbers, G | 10,210 |
| Lubiks Restaurant | 14,042 |
| Lucas Ltd, C W | 2,104 |
| Lucas, M | 12,939 |
| Luciano Fabian Day Care | 34,770 |
| Lucienne, R | 3,411 |
| Lucky Dollar Food Stores | 2,194 |
| Lucky Lodge | 5,590 |
| Ludlow, B | 4,775 |
| Luke, E, Dr | 16,157 |
| Lukey, P | 14,581 |
| Lum, K D, Dr | 17,331 |
| Lum, V J, Dr | 8,673 |
| Lumby & District TV Association | 14,000 |
| Lustig, S D | 9,155 |
| Luther Court Society | 896,831 |
| Luther Home For Youth | 9,766 |
| Lynn Daycare Centre, Grace | 14,833 |
| Lynn Valley After School Day Care | 4,521 |
| Lynn Valley Lodge | 963,877 |
| Lynn, A | 2,015 |
| Lynndale Lodge | 96,135 |
| Lynnmour Out of School Care Society | 5,110 |
| M G Vision Care Inc | 15,494 |
| M P M Engineering Ltd | 11,436 |
| M S A Association For The Retarded | 112,425 |
| M S A Halfway House Society | 202,340 |
| M S A Manor Home | 295,130 |
| M W Z Log People Ltd | 5,510 |
| Maarhuis & M Maarhuis, J | 55,323 |
| Maars, J | 4,292 |
| Maatz, E | 10,568 |
| MacAdam, D M, Dr | 12,874 |
| MacAndrew Lodge | 430,541 |
| MacArthur, A | 49,436 |
| MacCleave Day Care, Elsie | 24,341 |
| MacDonald Pharmacy | 123,124 |
| MacDonald, D C | 3,061 |
| MacDonald, J | 5,736 |
| MacDonald, S | 2,363 |
| MacDonald, S | 12,240 |
| MacDonalds Prescription Ltd | 983,515 |
| MacGregor, M | 56,076 |
| Machin, A W | 2,756 |
| Machinists Trade Advancement Fund | 5,000 |
| MacIntyre, J, Dr | 49,673 |
| MacIsaac, J | 27,705 |
| Mack Farm | 5,000 |
| Mackays Funeral Services Ltd | 8,436 |
| Mackays Prescriptions Ltd | 210,871 |
| Mackenzie & Lindstone | 9,479 |
| Mackenzie Arts Council | 2,436 |
| Mackenzie Community Arts Council | 2,665 |
| Mackenzie Community Rehabilitation Society | 23,675 |
| Mackenzie Counselling Services | 65,298 |
| Mackenzie Drugs | 113,342 |
| Mackenzie Overture Concerts Association | 2,000 |
| Mackenzie Public Library | 11,005 |
| Mackenzie Travel Service | 4,638 |
| Mackenzie, J D | 4,623 |
| Mackie & N J Mackie, G L | 26,400 |
| Mackie Homes | 943,567 |
| Macklem Home, Caroline | 131,751 |
| Macklin, V M | 5,146 |
| Maclean Park Homemaker Service | 11,342 |
| Maclean Park Preschool | 6,884 |
| Macleods | 3,260 |
| Macmillan Bloedel Ltd | 2,510 |
| Macpherson, C, Dr | 6,045 |
| Macpherson, D I | 20,330 |
| Macpherson, T | 3,843 |
| Macrae, D | 73,847 |
| MacTavish, J N, Dr | 29,230 |
| Maddess, R J, Dr | 33,528 |
| Madrona Exposition Centre Society | 12,000 |
| Madson, D B | 2,526 |
| Magaw House | 204,864 |
| Magee Pharmacy | 100,304 |
| Magee, P | 5,295 |
| Mah, L J, Dr | 8,272 |
| Mahil & S K Mahil, D S | 53,890 |
| Mahovlich, M | 2,000 |
| Mahowlic, J | 2,280 |
| Maijer, R, Dr | 20,343 |
| Maillardville United Pharmacie | 135,567 |
| Main Drug | 240,674 |
| Mainland, C | 25,850 |
| Mainline Co-Op Pharmacy | 47,790 |
| Mainstream Society | 723,621 |
| Mainville, V | 4,060 |
| Mais, L | 44,298 |
| Majestic Motor Inn | 2,525 |
| Mak, C K, Dr | 2,466 |
| Malahat Review, The | 5,000 |
| Malaspina Child Development Society | 53,632 |
| Malaspina Lodge | 1,342,899 |
| Malaspina Printmakers Society | 12,250 |
| Malcolm Island Senior Citizens Housing Society | 3,110 |
| Malcolm, J M | 2,249 |
| Mall Haven Hotel | 5,395 |
| Mandarin Day Care Centre | 4,736 |
| Mandarin Drugs | 214,778 |
| Manes, A S, Dr | 15,980 |
| Manhatten School of Music, The | 2,200 |
| Manley, M | 44,057 |
| Mann Pharmacy Ltd, A R | 306,483 |
| Mann, B | 2,267 |
| Mann, J L, Dr | 2,665 |
| Mann, R M, Dr | 6,959 |
| Manns Clinic Pharmacy | 151,713 |
| Manns Prescription Pharmacy | 197,273 |
| Manoah Out-Of-School Care | 11,260 |
| Maple Leaf Drugs I D A | 77,382 |
| Maple Leaf Guest Home | 55,208 |
| Maple Leaf Home | 23,989 |
| Maple Leaf Motel | 4,268 |
| Maple Pharmacy | 149,050 |
| Maple Ridge Art Gallery Society | 3,598 |
| Maple Ridge Association For The Mentally Retarded | 31,402 |
| Maple Ridge Community Credit Union | 11,750 |
| Maple Ridge Day Care | 22,373 |
| Maple Ridge Family Education Centre | 39,981 |
| Maple Ridge Foundation | 15,453 |
| Maple Ridge Funeral Chapel | 3,591 |
| Maple Ridge Halfway House Society | 237,654 |
| Maple Ridge Intermediate Care Ltd | 296,736 |
| Maple Ridge Treatment Centre | 135,198 |
| Maple Ridge 1983 Summer Games Society | 55,000 |
| Maple Ridge-Pitt Meadow Chamber of Commerce | 7,880 |
| Maple Ridge-Pitt Meadows Community Services Council | 404,610 |
| Maple Ridge-Pitt Meadows Homemaker Service Society | 683,120 |
| Maplewood Childcare Day Care Center | 3,806 |
| Maplewood Daycare | 12,002 |
| Maplewood Lodge Ltd | 7,354 |
| Maplewood Manor | 401,043 |
| Maplewood Out of School Care | 14,783 |
| Marble Arch Hotel | 5,292 |
| Marchand, Y | 2,282 |
| Marchmont Place | 111,897 |
| Marcuse Dance Projects Society, Judith | 23,500 |
| Mardor Rest Home | 100,986 |
| Marican, D | 5,943 |
| Maries Rest Home | 23,631 |
| Marigold Daycare Centre | 141,911 |
| Marigold Out of School Program | 7,495 |
| Marine Garden Child Care | 17,456 |
| Marineview Personal Care Home | 32,550 |
| Marineview Personal Care Housing Society — Cloverley House | 50,746 |
| Marineview Personal Care Housing Society — Marine View | 51,180 |
| Marineview Personal Care Housing Society | 37,159 |
| Mariposa Stores Ltd | 3,341 |
| Maritime Museum of B C | 63,000 |
| Mark, T | 5,242 |
| Marks Plaza Pharmacy | 268,527 |
| Marks Work Wearhouse | 21,052 |
| Marlin E-Z-E- Travel | 2,179 |
| Marlin Travel Service Ltd | 12,969 |
| Marpole Oakridge Area Council Society | 19,608 |
| Marpole Richmond Sportsman Association | 63,756 |
| Marpole-Oakridge Day Care Centre | 13,866 |
| Marpole-Oakridge Seniors Program | 101,744 |
| Marpole-Oakridge Services To Seniors | 812,610 |
| Marquardt, F | 18,012 |
| Marshall Hotel | 3,508 |
| Marshall, A | 2,322 |
| Martel & M Martel, J | 35,520 |
| Martel, J A | 9,168 |
| Martin & B Martin, D | 83,928 |
| Martin & V Morrison, L | 12,340 |
| Martin, B | 12,987 |
| Martin, J | 2,855 |
| Martin, K | 5,020 |
| Martin, L | 8,300 |
| Martin, P | 56,064 |
| Marton, J, Dr | 51,599 |
| Marvel Travel Service Ltd | 2,750 |
| Marwick, J | 14,331 |
| Mary Hill Childrens Centre | 6,876 |
| Mary Poppins Day-Care | 24,903 |
| Marys Guest Home | 181,468 |
| Marysville Housing Society | 239,776 |
| Marzo House | 102,189 |
| Maskell, J | 3,900 |
| Mason, J | 3,000 |
| Massey Theatre Improvement Society, Vincent | 23,419 |
| Massey, T | 13,330 |
| Mast, E | 12,944 |
| Mastectomy Shop, The | 27,866 |
| Mathai, C M | 94,605 |
| Matheson, G O, Dr | 29,184 |
| Matlin, I | 9,672 |
| Matrix Productions | 3,750 |
| Matsqui-Abbotsford Community Services | 590,755 |
| Matsqui-Abbotsford Recreation Commission | 33,333 |
| Matsqui-Sumas-Abbotsford Museum Society | 15,250 |
| Matsumoto Shipyard Ltd | 8,092 |
| Mattie, B | 4,700 |
| Mattson, J | 2,475 |
| Maverick Coach Lines Ltd | 6,589 |
| Max Optical Co | 2,416 |
| Maxwells Pharmacy | 88,551 |
| May, L | 8,315 |
| May, M | 6,753 |
| Maycock Optical | 16,784 |
| Mayo Pharmacy Ltd | 76,316 |
| McBain, B | 2,500 |
| McBeth Properties Ltd | 10,953 |
| McBride Pharmacy (1970) Ltd | 32,196 |
| McBride Public Library | 5,923 |
| McBride, S | 13,155 |
| McCall Bros | 6,151 |
| McCarron, B | 5,755 |
| McChesney, N | 11,570 |
| McClure House | 203,794 |
| McConnell, M | 9,672 |
| McCormick, L | 55,567 |
| McCues Allied Drugs Ltd | 367,745 |
| McCues Clinic Prescriptions | 310,912 |
| McCulloch, J | 10,127 |
| McDonald & J McDonald, R | 15,641 |
| McDonald Lodge | 691,965 |
| McDonald, H W, Dr | 27,478 |
| McDonell, P B | 16,000 |
| McDougall, M | 7,695 |

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|---|---|
| McDouga!l, P D, Dr | 2,725 |
| McElroy & A McElroy, R | 42,095 |
| McElroy, R | 14,527 |
| McFadyen.I | 2,080 |
| McFarlane Travel | 5,935 |
| McGarry, T | 2,869 |
| McGill & Orme Ltd | 3,240,188 |
| McGregor Motor Inn (Revelstoke) Ltd | 5,959 |
| McGregor, J A | 8,792 |
| McGregor, N | 12,277 |
| McGregor, N R, Dr | 68,544 |
| McGuigan, C | 5,582 |
| McInnis & M Jones, G | 143,717 |
| McIntosh, L B | 89,624 |
| McKague & A McKague, C | 6,767 |
| McKague, C A | 5,455 |
| McKay & P McKay, B | 69,052 |
| McKay, D C | 3,000 |
| McKay, T | 3,750 |
| McKee & D McKee, L | 68,159 |
| McKee & H McKee, N O | 79,644 |
| McKee & S McKee, G | 68,210 |
| McKee, G H | 12,418 |
| McKenzie Lodge | 57,935 |
| McKenzie, E | 7,246 |
| McKenzie, M | 11,568 |
| McKillip, C L | 2,023 |
| McKinlay, D | 23,628 |
| McKinney Daycare Centre | 4,335 |
| McKinney Road Water Users Community | 7,612 |
| McKinstry, E E, Dr | 19,279 |
| McKirdy, D M | 12,490 |
| McLarens Pharmacy | 187,311 |
| McLauchlan, T | 21,566 |
| McLay, J M | 8,972 |
| McLean & A McLean, G | 3,312 |
| McLean & Associates Ltd, P D | 12,400 |
| McLean & Fitzpatrick Ltd | 2,265 |
| McLean Street Home | 76,190 |
| McLean, L | 27,858 |
| McLean, M | 61,952 |
| McLellan Group Living Home | 48,342 |
| McLellan, E | 9,637 |
| McLennan, T | 22,059 |
| McLeod & N F McLeod, D | 67,691 |
| McLeod Optical Co Ltd | 21,562 |
| McLeod, J R, Dr | 30,717 |
| McLeod, K C, Dr | 11,708 |
| McMahon, E | 4,030 |
| McMillin, M E | 42,092 |
| McNally & G McNally, C | 15,590 |
| McNary, E | 2,222 |
| McNaughton, B | 7,512 |
| McParland, C | 15,164 |
| McPherson Funeral Service Ltd | 5,026 |
| McPherson Playhouse Foundation | 6,000 |
| McPherson, D | 48,603 |
| McPherson, K E, Dr | 53,041 |
| McPherson, M J K | 7,706 |
| McRae & D McRae, R | 16,708 |
| McRae St Group Home | 136,884 |
| McRoberts, B | 3,000 |
| McRoberts, J B | 7,351 |
| McRoberts, W R | 2,099 |
| McRudden, G C, Dr | 2,676 |
| McSweeney, A J | 6,213 |
| Meadow Pine Properties Ltd | 22,000 |
| Meadows Drug Mart | 81,259 |
| Meadowview Manor | 113,841 |
| Medi-Centre Pharmacy | 121,771 |
| Medical Centre Pharmacy | 435,988 |
| Medical Centre Prescriptions | 109,188 |
| Medical Clinic, The | 6,900 |
| Medical Personnel Pool | 153,561 |
| Medical Pharmacy | 235,835 |
| Medical Services Commission | 541,039,836 |
| Medical Tower Drugs Ltd | 572,778 |
| Medigas Pacific Ltd | 7,644 |
| Medland, D E | 24,891 |
| Medox Div of Drake International Inc | 2,411,470 |
| Meier Medical Supplies Ltd | 17,667 |
| Melck, C I, Dr | 65,670 |
| Melissa Park Lodge | 64,229 |
| Mellaart, S | 4,354 |
| Mellodie Court Holdings Ltd | 110,136 |
| Melville, G G | 12,237 |
| Memorial Gardens Canada Ltd | 5,120 |
| Memories Day Care Centre Ltd | 36,617 |
| Menard, B | 19,301 |
| Menhinick & S Menhinick, C | 9,808 |
| Menkes, E T | 18,924 |
| Menno Home | 1,507,689 |
| Mennonite Central Committee (BC) | 269,882 |
| Mennonite Intermediate Home Care Society | 966,137 |
| Meridian Village Afterschool | 4,743 |
| Merkley & D Merkley, J | 24,662 |
| Merner, R | 9,092 |
| Merrill, P | 20,456 |
| Merritt & District Chamber of Commerce | 3,762 |
| Merritt & District Youth Resources Society | 81,820 |
| Merritt Alternate School Society | 25,931 |
| Merritt Funeral Chapel | 6,190 |
| Merritt Optical | 4,539 |
| Merry Moppets Nursery School Ltd | 3,755 |
| Messenger, J | 29,599 |
| Metchosin Homemakers Service | 72,764 |
| Meteor Communications (Canada) Corp | 2,639 |
| Metropolitan Board of Health of Greater Vancouver | 6,637,132 |
| Metropolitan Stores Ltd | 2,868 |
| Meuser, P, Dr | 19,050 |
| Meyers, H G | 10,301 |
| Meynders, W | 25,274 |
| Michaluk & A Michaluk, H | 4,260 |
| Michaud, A | 7,512 |
| Michek, R S | 11,280 |
| Michel, E | 21,176 |
| Mickelow, M | 19,638 |
| Mid-Canada Medical | 98,271 |
| Mid-Province Travel | 9,728 |
| Middlemas, E | 9,176 |
| Middleton, D | 3.487 |
| Middleton, L | 2,667 |
| Midgate Optical | 4,912 |
| Midstream Manor | 134,180 |
| Mihalic, M | 18,012 |
| Mikmat Enterprises | 10,800 |
| Milanovic, R | 2,948 |
| Milewski, M M, Dr | 43,544 |
| Mill Bay Community League | 7,441 |
| Mill Bay I D A Pharmacy | 190,948 |
| Millard, J | 8,587 |
| Millars Drugs Ltd | 93,719 |
| Miller, G | 6,483 |
| Miller, J | 19,530 |
| Millier, J | 10,877 |
| Mills & P Mills, L | 82,269 |
| Mills, C M, Dr | 2,195 |
| Mills, L | 37,827 |
| Mills, Y | 4,295 |
| Milne, J | 14,962 |
| Milot, R | 9,037 |
| Miner Society For Cultural, Bill | 44,000 |
| Ming Tak Day Care | 35,324 |
| Mings Cafe | 3,998 |
| Minister of Finance of Manitoba | 21,139 |
| Minor Hockey Association | 17,188 |
| Minoru Pharmacy | 71,341 |
| Miskulin, M | 10,960 |
| Mission & District Association For The Mentally Retarded | 157,676 |
| Mission Community Services | 114,521 |
| Mission Community Services Society | 52,095 |
| Mission Country Foods Ltd | 4,606 |
| Mission Daycare | 23,145 |
| Mission District Chamber of Commerce | 3,000 |
| Mission Fostering Inc | 52,951 |
| Mission Indian Friendship Centre | 16,464 |
| Mission Plastics Ltd & The Toronto-Dominion Bank | 15,000 |
| Mission Workshop Association | 136,348 |
| Mitchell & Associates | 28,720 |
| Mitchell Press Ltd | 53,848 |
| Mitchell, A | 106,190 |
| Mitchell, R A, Dr | 6,249 |
| Mitco Transportation | 33,000 |
| Mizpah Enterprises | 12,599 |
| Moberly Park Manor Society | 297,671 |
| Modern Eyes Optical | 5,963 |
| Moen, D | 15,024 |
| Moffat Agency 1970, Jim | 21,000 |
| Mohamed, S N, Dr | 36,000 |
| Moiese, R | 7,300 |
| Moir, J B, Dr | 22,700 |
| Moler System of Schools of B C Ltd | 5,235 |
| Molle, B | 3,000 |
| Mollerup, V, Dr | 16,743 |
| Molly Mouse Day Care Centre | 30,420 |
| Moloney, P J, Dr | 3,210 |
| Molony, S J | 17,945 |
| Monashee Manor | 182,099 |
| Monckton, P | 3,000 |
| Montessori Daycare Society | 11,761 |
| Montgomery Apartment Hotel | 3,007 |
| Montgomery, C A | 18,996 |
| Mooney, M | 11,568 |
| Moore & K K Shirley, K R | 16,538 |
| Moore, A | 12,639 |
| Moore, B M | 6,987 |
| Moore, C J, Dr | 11,793 |
| Moorman, J | 19,800 |
| Moorthys Rest Home | 29,580 |
| Moraes, C B | 2,000 |
| Morden, H | 20,542 |
| Morgan, B | 9,255 |
| Morgan, B | 22,186 |
| Morgan, D | 10,130 |
| Morgan, L D | 40,973 |
| Morgan, T | 10,640 |
| Moricetown Band Council | 25,000 |
| Morleys Five Point Pharmacy Ltd | 73,013 |
| Mormon Fundamentalists Church | 23,561 |
| Morningside Nursery School | 8,861 |
| Morrell, S | 25,664 |
| Morrison, N | 28,778 |
| Morrison, P | 4,085 |
| Morrison, V | 35,500 |
| Morrow-Falk Family Pharmacy Ltd | 424,969 |
| Morse Opticians | 2,889 |
| Morten, E | 2,500 |
| Morten, P | 3,500 |
| Motorsport B C | 20,150 |
| Mouat Gardens Daycare | 10,218 |
| Mount Arrowsmith Ski Club | 35,000 |
| Mount Benson Funeral Home Ltd | 6,103 |
| Mount Currie Band Council | 36,000 |
| Mount Edwards Court Care Home | 1,133,797 |
| Mount Mackenzie Alpine Sports Society | 92,500 |
| Mount Newton Pharmacy | 71,340 |
| Mount Newton Society For The Elderly | 126,793 |
| Mount Paul United Church | 5,106 |
| Mount Pleasant Adult Care Day | 5,875 |
| Mount Pleasant Child Care Society | 106,598 |
| Mount Pleasant Child Care Under 3s | 30,481 |
| Mount Pleasant Community Centre Association | 6,397 |
| Mount Pleasant Community Workshop | 32,210 |
| Mount Pleasant Day Care | 3,054 |
| Mount Pleasant Family Centre Society | 65,215 |
| Mount Pleasant Neighbourhood House | 41,918 |
| Mount Pleasant Out of School Care | 13,892 |
| Mount Waddington Family Services Society | 300,988 |
| Mountain Automotive Products Inc | 3,862 |
| Mountain City Travel Ltd | 4,622 |
| Mountain Dance Theatre Society | 12,000 |
| Mountain Rest Home | 27,770 |
| Mountain View Cemetery | 29,432 |
| Mountain View Home | 180,783 |
| Mountain View Rest Home | 314,024 |
| Mountainside Daycare Ltd | 2,184 |
| Mountainview Lodge | 99,134 |
| Mr Sparks Auto Electric Ltd | 2,114 |
| MSA Adult Day Care Centre | 56,155 |
| Mt Pleasant Workshop | 2,141 |
| Mueller, R | 22,157 |
| Muffly, P | 2,530 |
| Muirhead, K | 12,687 |
| Mulders, R | 9,946 |
| Mullard, D P, Dr | 57,288 |
| Multicultural Society of Kelowna | 2,500 |
| Multilingual Orientation Service Association of Immigrant Communities | 113,819 |
| Multiple Sclerosis Society of B C | 65,743 |
| Mundy Drug Mart | 31,933 |
| Munn, D | 8,864 |
| Murdoch, M E, Dr | 36,432 |
| Murphy House, Emily, The | 139,975 |
| Murphy, E, Dr | 58,175 |
| Murphys Guest Home | 6,234 |
| Murray Hotel | 4,634 |
| Murray, A S, Dr | 3,534 |
| Murray, J | 14,159 |
| Murray, J | 4,700 |
| Murray, K R, Dr | 14,873 |
| Murrayville Manor Ltd | 250,592 |
| Museum of Northern B C | 14,750 |
| Muskat, J | 2,325 |
| Mustang Industries Inc | 4,335 |
| Mutual Coffee Bar | 2,940 |
| Myers & J Myers, M | 22,968 |
| Myerscough, R | 2,110 |
| Myles, D W | 12,000 |
| M2/W2 Association | 46,367 |
| N C H S Charities Society | 31,355 |
| N D P-Surrey | 2,399 |
| Nagasawa Enterprises Ltd | 3,600 |
| Nagy, M | 2,546 |
| Nair, N G, Dr | 79,064 |
| Nakielna, E M, Dr | 5,497 |
| Nakusp District Community Services Association | 246,282 |
| Nakusp Drugmart | 107,275 |
| Nakusp Public Library Association | 7,575 |
| Namgis Education Society | 44,495 |
| Nanaimo & District Arts Council | 8,650 |
| Nanaimo & District Homemaker Service Association | 1,108,647 |
| Nanaimo & District Museum Society | 12,000 |
| Nanaimo Association For Intervention & Development | 26,060 |

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| Nanaimo Association For The Mentally Retarded | 563,139 |
| Nanaimo Childrens Day Care | 29,122 |
| Nanaimo Citizen Advocacy Association | 20,956 |
| Nanaimo Family Life Association | 330,192 |
| Nanaimo Indian Band | 9,000 |
| Nanaimo Judo Club | 5,628 |
| Nanaimo Meals-On-Wheels | 5,000 |
| Nanaimo Neurological & Cerebral Palsy Association | 290,190 |
| Nanaimo Orthopedic Center | 3,335 |
| Nanaimo Travellers Lodge | 1,079,554 |
| Nanaimo Travellers Lodge Adult Day Care Centre | 53,367 |
| Nanaimo Volunteer Centre Society | 25,850 |
| Nanaimo Youth Services Association | 132,194 |
| Nanaimo 1985 Summer Games Society | 55,000 |
| Nanook Day Care Centre | 51,340 |
| Napier Intermediate Care Home Ltd | 679,479 |
| Napier-Hemy, J A | 4,523 |
| Naramata Centre Society | 2,200 |
| Narcisse, L | 5,000 |
| Naruse, H K | 5,723 |
| Nathe & W Nathe, S | 11,422 |
| National Childrens Society, The | 126,000 |
| National Homes Ltd | 6,246 |
| National Karate Association | 9,860 |
| National Theatre School of Canada | 13,700 |
| National Youth Orchestra of Canada | 10,000 |
| Native Court Workers & Counselling Association | 1,406,827 |
| Native Womens Honor Society | 64,878 |
| Natural Gas Conversion Grants | 55,200 |
| Naturas Inc | 28,461 |
| Nature Trust of B C | 100,000 |
| Navy League Cadets of Canada | 2,240 |
| Nawican Daycare Centre | 10,918 |
| Nawican Friendship Centre | 45,783 |
| Neal, C | 13,328 |
| Nechako Centre | 18,296 |
| Nechako Community Arts Council | 2,760 |
| Nechako Valley Community Service Society | 95,580 |
| Nechako/Stuart Services To The Handicapped | 29,467 |
| Neighbourhood Service Association of Greater Vancouver | 56,046 |
| Neilcraft Furniture Ltd | 2,500 |
| Nelmes Prescription Pharmacy | 411,162 |
| Nelson & C H Nelson, S V | 108,587 |
| Nelson & District Arts Council | 2,660 |
| Nelson & District Chamber of Commerce | 7,421 |
| Nelson & District Heritage Conservation And Recreation Society | 7,393 |
| Nelson & District Home Support Services Society | 605,252 |
| Nelson Community Services Centre | 120,895 |
| Nelson District Child Care Society | 19,225 |
| Nelson District Community Resources Society | 410,188 |
| Nelson Family Daycare Society | 44,048 |
| Nelson Jubilee Manor | 195,945 |
| Nelson Public Library | 14,450 |
| Nelson Volunteer Fire Department | 4,280 |
| Nelson, P | 8,782 |
| Neratini, D B, Dr | 3,278 |
| Neskainlith Indian Band | 25,000 |
| Netherlands Reformed Congregation | 357,734 |
| Neto, C | 31,053 |
| Netts Helping Hands Agency Ltd | 217,407 |
| Neufeld & H Neufeld, G | 10,091 |
| Neufeld, B | 2,342 |
| Neufeld, C | 11,568 |
| Neufer & T Neufer, R | 84,054 |
| New Adventures Day Care | 6,215 |
| New Age Products Ltd | 2,325 |
| New Beginnings Mastectomy Boutique | 8,593 |
| New Caledonia Daycare | 12,367 |
| New Chelsea Society | 61,749 |
| New Dawn Day Care | 49,382 |
| New Denver & Area Home Health Care Society | 115,941 |
| New Denver Community Reading Centre | 2,016 |
| New Denver Drugs | 57,896 |
| New Denver Group Day Care | 3,355 |
| New Denver-Silverton & District Homemakers Society | 6,868 |
| New Horizons Professional Support & Services | 21,322 |
| New Life United Pentecostal Church | 2,000 |
| New Play Centre | 47,300 |
| New Pui Tak Daycare Centre | 25,868 |
| New Star Books Ltd | 2,000 |
| New View Society | 111,340 |
| New Vista Care Home | 41,715 |
| New Vista Society, The | 2,490,961 |
| New Westminster Chamber of Commerce | 7,910 |
| New Westminster Hyack Festival Association | 300,466 |
| New World Optical Co | 2,911 |
| Newbould, B | 11,828 |
| Newcastle Island Pavilion Society | 17,700 |
| Newcomb, L | 14,631 |
| Newman & M Barnholden, N | 27,539 |
| Newton-Whalley-Hi-Way Taxi Ltd | 17,879 |
| Nexus Engineering Corp | 3,894 |
| Niagara Hotel | 2,612 |
| Nicholls, P J, Dr | 71,903 |
| Nicholson, B | 7,315 |
| Nicholson, H A | 6,125 |
| Nicholson, S | 4,600 |
| Nicola Achievement Centre Society | 18,170 |
| Nicola Grasshopper Control Committee | 13,000 |
| Nicola Valley Association For The Mentally Retarded | 15,120 |
| Nicola Valley Community Arts Council | 3,420 |
| Nicola Valley Friendship & Counselling Association | 7,500 |
| Nicola Valley Friendship Society | 3,750 |
| Nicola Valley Golf & Country Club | 50,000 |
| Nicola Valley Home Care Society | 144,865 |
| Nicola Valley Homemakers Society | 14,780 |
| Nicola Valley Indian Administration | 6,000 |
| Nielsen, E | 45,627 |
| Nielsen, I | 14,222 |
| Nigel House | 310,734 |
| Nightingale Pharmacy | 57,284 |
| Nikas Holding Ltd | 5,558 |
| Nikomak Enterprises Ltd | 3,300 |
| Nilgiri Rest Home | 56,216 |
| Nilsen, B | 55,894 |
| Nimpkish Indian Band | 18,750 |
| Nirsimloo, S, Dr | 75,487 |
| Nisbet, S | 56,887 |
| Nisha Childrens Society | 1,117,101 |
| Nisika Enterprises Inc | 135,647 |
| Nitinaht Band Council | 6,000 |
| Nixon, K | 2,249 |
| Nixon, M I, Dr | 10,250 |
| Nixon, R D, Dr | 4,317 |
| No-Name Optical | 36,237 |
| Noahs Ark Child Care Ltd | 24,844 |
| Noahs Ark Daycare | 13,448 |
| Nolan & J Nolan, R | 21,633 |
| Nolan Drugs Ltd | 773,995 |
| Nolan, J | 2,698 |
| Nolette, O, Mrs | 5,022 |
| Nomarg Management Inc | 4,754 |
| Nooaitch Indian Band | 15,000 |
| Noone, J A | 37,947 |
| Noort, B | 3,582 |
| Nordquist, D | 30,310 |
| Noric House | 6,117 |
| Normandy Lodge | 697,598 |
| Normans I D A Pharmacy | 113,876 |
| Norris, L | 10,142 |
| Norson Construction Ltd | 2,000 |
| North American Land Corp | 4,312 |
| North Cariboo Flying Service Ltd | 37,950 |
| North Coast Regional Library Committee | 4,000 |
| North Delta Pharmacy | 119,082 |
| North District St Davids Preschool | 2,488 |
| North Galiano Community Club | 2,200 |
| North Hills Optical Ltd | 2,221 |
| North Kamloops Pharmacy Ltd | 211,156 |
| North Okanagan Community Life Society | 462,720 |
| North Okanagan Handicapped Association — In Home Attendent Service | 19,444 |
| North Okanagan Handicapped Association — Norway House | 33,682 |
| North Okanagan Handicapped Association — Poplar Grove | 29,849 |
| North Okanagan Handicapped Association | 10,894 |
| North Okanagan Neurological Association | 153,120 |
| North Okanagan Youth Resources Society | 598,757 |
| North Peace Care Home Society | 260,287 |
| North Peace Community Resource Society | 952,636 |
| North Peace Historical Society | 3,000 |
| North Peace Homemakers Service Association | 349,046 |
| North Port Pre School | 2,316 |
| North Road Optical Ltd | 4,368 |
| North Shore Association For The Mentally Handicapped | 1,361,277 |
| North Shore Association For The Physically Handicapped | 529,072 |
| North Shore Association For The Physically Handicapped — Gordon House | 45,845 |
| North Shore Association For The Physically Handicapped — Hendry House | 44,603 |
| North Shore Association For The Physically Handicapped — Kilmer House | 4,749 |
| North Shore Association For The Physically Handicapped — Rufus House | 59,948 |
| North Shore Association For The Physically Handicapped — 23rd Street House | 64,561 |
| North Shore Childrens House Ltd, The | 3,602 |
| North Shore Driving School Ltd | 2,032 |
| North Shore Family Services Society | 510,571 |
| North Shore Home | 112,128 |
| North Shore Home Support Services Society | 1,606,317 |
| North Shore Living & Learning Centre | 16,662 |
| North Shore Meals-On-Wheels Society | 11,000 |
| North Shore Montessori Day Care Centre | 15,073 |
| North Shore Neighbourhood House Preschool | 6,380 |
| North Shore Neighbourhood House Day Care | 79,482 |
| North Shore Optical Ltd | 3,234 |
| North Shore Playcare Society | 43,020 |
| North Shore Projects Society For The Low Income & Handicapped | 16,369 |
| North Shore Safety Council | 9,250 |
| North Shore Taxi Ltd & Cadillac Cabs Ltd | 16,279 |
| North Shore Union Board of Health | 1,907,101 |
| North Shore Volunteers For Residents In Care Facilities | 16,000 |
| North Surrey United Church Day Care Centre | 7,435 |
| North Thompson Homemakers Service | 87,598 |
| North Vancouver Chamber of Commerce | 7,970 |
| North Vancouver Community Arts Council | 14,520 |
| North Vancouver Klass Association | 287,889 |
| North-East Directions | 57,264 |
| Northern B C Winter Games Society | 60,000 |
| Northern Drugs Ltd | 131,759 |
| Northern Lights College Day Care Center | 3,655 |
| Northmount Optical Co Ltd | 4,882 |
| Northmount Pharmacy Ltd | 309,175 |
| Northwest Alcohol & Drug Counselling Service | 33,732 |
| Northwest Travel Ltd | 4,232 |
| Norton, E T | 20,530 |
| Norwest Training Services Ltd | 89,280 |
| Norwich, M | 29,990 |
| Norwood Home | 5,520 |
| Notok Ranch Ltd | 245,974 |
| Nott, J T | 48,232 |
| Novaco Day Care Centre | 20,081 |
| Nowicki & Martin | 18,920 |
| Nu-Vue Optical Ltd | 2,265 |
| Nudd, L A | 7,519 |
| Nurseryland | 29,407 |
| Nuttgens, F | 23,998 |
| Nyland, E | 2,744 |
| O K Falls Pharmacy | 117,040 |
| Oak Avenue Day Care | 40,954 |
| Oak Bay Community Association | 22,400 |
| Oak Bay Kiwanis Health Care Society | 1,709,903 |
| Oak Bay Kiwanis Pavilion | 6,767 |
| Oak Bay Lodge | 5,423,038 |
| Oak Bay Lodge Adult Day Care | 156,383 |
| Oak Pharmacy | 42,389 |
| Oakden One Optical | 2,011 |
| Oakley, V | 8,227 |
| Oakridge Child Care Centre | 14,294 |
| Oakridge Pharmacy | 18,187 |
| Oakridge Travel Headquarters Ltd | 4,091 |
| Obad, M K | 4,656 |
| Obermann, M | 15,367 |
| Ocean View Guest Home | 697,054 |
| Oceola Arts Council | 2,040 |
| O'Connell, M | 11,908 |
| O'Connor, M | 19,373 |
| Office Assistance Canada Ltd | 121,400 |
| Official Court Reporters Vancouver | 97,999 |
| Official Court Reporters Vernon | 4,237 |
| Ohaire, T | 183,356 |
| Ohara, K | 25,263 |
| Ohiant Indian Band | 8,500 |
| Ohman, L | 4,664 |
| Okanagan Commemorative Pioneer Cultural Society — The Gateby | 1,385,177 |
| Okanagan Indian Rodeo Riding Club | 3,500 |
| Okanagan Laboratories Inc | 15,824 |
| Okanagan Landing Municipal Study | 3,000 |
| Okanagan Medical Supplies Ltd | 121,538 |
| Okanagan Mission S Water Users | 72,000 |
| Okanagan Music Festival For Composers | 2,500 |

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| Okanagan Neurological Association | 321,597 |
| Okanagan Prosthetics Ltd | 134,906 |
| Okanagan Regional Library | 13,819 |
| Okanagan Regional Library District | 689,461 |
| Okanagan Similkameen Tourist Association | 77,520 |
| Okanagan Summer School of The Arts | 28,000 |
| Okanagan Symphony Society | 26,000 |
| Okanagan-Similkameen Neurological Society | 44,368 |
| Okeefe Ranch & Interior Heritage Society | 44,000 |
| Okeeffe, R | 11,178 |
| Okeeffe, S | 4,785 |
| Old Meets New Ltd | 2,243 |
| Olinda Nursery School | 3,595 |
| Oliver Funeral Chapel Ltd, G F | 2,697 |
| Oliver I D A Drug Store | 164,836 |
| Oliver, R D, Dr | 4,428 |
| Ollies & Kathys | 9,474 |
| Olsen, E | 22,720 |
| Olsen, P | 2,000 |
| Olsen, R | 16,861 |
| Olson, C E, Dr | 30,576 |
| Olson, S | 24,397 |
| Olstad, A | 61,516 |
| Olympia Orthopedic Shoe Shop | 4,055 |
| Olympic Canoeing & Kayaking Pacific Division | 21,518 |
| Olympic Hotel | 10,796 |
| Olympic Radiators Ltd | 15,000 |
| Olympics of The Mind | 2,974 |
| Omineca Band Council | 25,000 |
| Omineca Lodge | 570,171 |
| One Island Livestock Association | 181,590 |
| One Way Adventure Foundation, The | 629,774 |
| Onstein, D E | 7,159 |
| Oolichan Books | 4,750 |
| Open Door, The | 3,988 |
| Open Space Arts Society | 24,000 |
| Operating Engineers U Building Ltd | 8,880 |
| Operating Engineers/Joint Apprenticeship Training Plan | 47,120 |
| Operation Eyesight Universal | 10,000 |
| Operation Trackshoes | 9,000 |
| Optic One Eyewear Specialists | 3,042 |
| Opticana Eyewear Inc | 62,413 |
| Optimist Club North Delta/Surrey | 12,026 |
| Orca Electronic Engineering Ltd | 5,000 |
| Orchard City Three Links Care Society | 712,345 |
| Order of The Amaranth | 3,375 |
| Order of The Eastern Star | 2,000 |
| Oregon Jack Creek Indian Band | 15,185 |
| Orienteering Association of B C | 4,886 |
| Oriole Lodge Family Care Home | 11,298 |
| Orion Home | 8,722 |
| Ormes Drugs Ltd (1975) | 160,214 |
| Orr, R C | 2,000 |
| Ortho-Active Appliances Ltd | 2,635 |
| Orthodontic Group | 38,587 |
| Orthotech Management Ltd | 200,315 |
| Osachuk, L | 26,420 |
| Osachuk, T | 14,631 |
| Osborne Guest Home | 31,713 |
| Osborne Home | 80,553 |
| Oshaughnessy, R J, Dr | 89,965 |
| Osmanski, C P, Dr | 2,855 |
| Osoyoos Chamber of Commerce | 5,440 |
| Osoyoos Indian Band & Chianut Farms Ltd | 118,870 |
| Osoyoos 1985 Winter Games Society | 215,000 |
| Oster, B, Mrs | 17,178 |
| Otway, H | 14,251 |
| Our Savior Lutheran Day Care | 6,401 |
| Outdoor Recreation Council of B C | 73,750 |
| Outreach Home Support Society | 1,069,349 |
| Outward Bound Bc | 5,083 |
| Overes, H | 11,795 |
| Overwaitea Foods | 107,150 |
| Oweekeno Band Council | 5,000 |
| Oweekeno Village Education Committee | 2,888 |
| Owen, D | 6,039 |
| Owen, M | 22,886 |
| Owens & D G Abraham, W G | 17,656 |
| Owl Drugs | 531,931 |
| Owl House | 121,906 |
| Oxfam | 6,000 |
| Oyama Community Club | 38,548 |
| P & A Pharmacy Ltd | 194,059 |
| P & M Answering Service Ltd | 4,782 |
| P C I Prescription Centre | 190,166 |
| P G Surg-Med Ltd | 56,802 |
| P S Eye Care Optical Centre Ltd | 3,455 |
| Pace, C | 2,300 |
| Pacific Association For Autistic Citizens | 58,089 |
| Pacific Centre For Human Development | 385,339 |
| Pacific Childrens Shelter Society | 1,083,689 |
| Pacific Cinematheque Pacifique | 22,000 |
| Pacific Coach Lines (1984) Ltd | 441,521 |
| Pacific Coast Family Training | 142,444 |
| Pacific Legal Education Association | 798,021 |
| Pacific Liaicon Ltd | 17,699 |
| Pacific Microcircuits Ltd | 15,000 |
| Pacific Montessori Society | 42,230 |
| Pacific National Exhibition | 10,000 |
| Pacific Opera Association | 42,000 |
| Pacific Press Ltd | 2,578 |
| Pacific Riding For The Disabled | 2,000 |
| Pacific Transit Cooperative | 3,436 |
| Pacific Western Airlines Ltd | 282,622 |
| Pacific Willow Drugs Ltd | 16,336 |
| Pacifica Pharmacy Ltd | 168,207 |
| Pacifica Treatment Centre | 48,927 |
| Padd Investments Inc | 5,298 |
| Padovano Ravioli Food Mtg | 9,000 |
| Page, M H J | 4,700 |
| Painting Industry Joint Trade Board | 18,736 |
| Pakistan Canada Association | 3,000 |
| Palmer & E Palmer, D | 8,514 |
| Palmer, E H | 28,991 |
| Palms Hotel | 3,128 |
| Palms Motel | 8,069 |
| Pals Preschool | 2,152 |
| Panda Daycare | 2,203 |
| Pankratz, W J, Dr | 20,889 |
| Panorama Manor | 6,264 |
| Para-Med Health Services Inc | 1,371,838 |
| Paradise Designs Ltd | 2,000 |
| Paragas, P G, Dr | 12,700 |
| Paramed Health Services Inc | 49,361 |
| Pardy, N | 14,720 |
| Paredes, J P, Dr | 72,183 |
| Parent Encouragement Group | 5,190 |
| Parent Encouragement Group Mcgregor | 75,205 |
| Park & A Park, L | 2,200 |
| Park & M Park, G | 24,788 |
| Park Drive Guest Home | 34,132 |
| Park Hotel Prince George | 131,765 |
| Park House | 68,118 |
| Park, E | 11,568 |
| Parkdale Daycare Centre | 12,063 |
| Parkdale Early Childhood Centre | 36,534 |
| Parkdale Place Adult Day Care | 24,081 |
| Parkdale Place Housing Society | 952,291 |
| Parker, I V | 24,074 |
| Parker, M | 9,328 |
| Parkerson, E | 3,002 |
| Parkholm Lodge | 1,222,410 |
| Parkside Residence | 297,133 |
| Parksville & District Chamber of Commerce | 9,957 |
| Parksville & District Homemaker Society | 760,087 |
| Parksville Optical | 5,024 |
| Parkview Adventist Academy | 6,192 |
| Parkview Place Society | 240,508 |
| Parkview Rest Home | 121,332 |
| Parkwell Pharmacy | 5,425 |
| Parkwood Terrace Daycare Centre | 29,880 |
| Parnes, M J, Dr | 13,159 |
| Parness, M, Dr | 4,460 |
| Partial Interest Reimbursement Program | 143,164 |
| Paterson & J Paterson, J | 71,973 |
| Paterson Pharmacy Ltd | 161,632 |
| Paterson, S | 18,281 |
| Pathfinder Travel | 8,784 |
| Patients Comfort Allowance | 318,817 |
| Patriasz, K | 15,792 |
| Patrick, Y | 37,418 |
| Pats Day Care Centre | 2,310 |
| Patterson Lodge | 77,657 |
| Patton, S | 3,090 |
| Patz, M | 5,310 |
| Paulson, L | 2,230 |
| Pavilion Education Committee | 3,000 |
| Pavilion Indian Band | 5,500 |
| Pavilion Indian Rodeo Club | 3,500 |
| Pavilion Intermediate Health Care Unit | 5,777 |
| Pawa, A, Dr | 3,452 |
| Pay Low Foods | 2,296 |
| Pay N Save Optical | 2,427 |
| Payless Drugs | 678,686 |
| Payne, W H | 7,519 |
| Pazder, L H, Dr | 6,773 |
| Peace Arch Day Care Society | 20,562 |
| Peace Lutheran Care Home | 234,350 |
| Peace River Alaska Highway Tourist Association | 53,980 |
| Peace River Haven | 17,440 |
| Peace River Haven Care Society | 1,000,680 |
| Peachland Communications Society | 20,000 |
| Peachland Pharmacy Ltd | 135,895 |
| Peacock, R | 9,673 |
| Pearce, A C | 17,417 |
| Pearce, D C | 2,729 |
| Pearkes Centre For Children, G R | 14,093 |
| Pearkes Clinic For Handicapped, Children, G R | 14,054 |
| Pearl Lodge | 132,607 |
| Pearson C & D | 100,341 |
| Pearson, M | 2,296 |
| Pedersen D & K | 67,257 |
| Peeters, L J | 2,709 |
| Pelelco Management Ltd | 8,444 |
| Pellerin, A | 15,010 |
| Pelletier, M A & L | 16,619 |
| Pelletier, R M | 36,624 |
| Pemberton Public Library Association | 4,444 |
| Pemberton T V Society | 9,000 |
| Pender Harbour & District Community Health Clinic | 42,893 |
| Pender Island Golf Club | 16,000 |
| Pender Island Homemaker Service | 52,015 |
| Pendragon House Ltd | 116,985 |
| Pendrell Day Care Centre | 32,684 |
| Penfold, D | 10,127 |
| Peninsula Community Association | 118,259 |
| Peninsula Early Childhood Centre | 10,280 |
| Peninsula Home Support Services | 355,292 |
| Penn, M | 28,369 |
| Penner, H U, Dr | 50,767 |
| Pennock, V | 21,340 |
| Pentacare Childcare Society | 38,650 |
| Penticton & District Community Arts Council | 7,865 |
| Penticton & District Retirement Service | 1,520,534 |
| Penticton & District Retirement Service Daycare | 99,451 |
| Penticton & District Social Planning | 335,438 |
| Penticton & District Society For The Mentally Handicapped | 526,714 |
| Penticton Art Gallery | 18,300 |
| Penticton Chamber of Commerce | 9,147 |
| Penticton Early Childhood Center | 18,829 |
| Penticton Fish Game & Rifle Club | 20,000 |
| Penticton Funeral Chapel (1975) Ltd | 14,640 |
| Penticton Home Support Service | 535,986 |
| Penticton Kiwanis Club | 15,000 |
| Penticton Planned Parenthood Clinic | 7,840 |
| Penticton Public Library | 37,097 |
| Penticton Society For The 1984 BC Festival of the Arts | 175,000 |
| Pentland Ltd, J A | 391,962 |
| People In Need Crisis Intervention Society of Vernon & District | 33,723 |
| Peoples Drug Mart | 4,329,646 |
| Peoples Food Market | 2,085 |
| Peoples Law School | 54,164 |
| Pepin, A | 2,510 |
| Pepper, E A | 8,764 |
| Perceval Foundation | 2,870 |
| Pereira, C | 18,012 |
| Perera, P | 8,975 |
| Perkins, L | 22,139 |
| Perry, B & K | 65,465 |
| Perry, M | 54,950 |
| Petal, H | 5,000 |
| Petanic, K | 11,570 |
| Petel, A | 9,064 |
| Peter Pan Day Care Centre | 16,568 |
| Peter Pan Preschool | 3,535 |
| Peters, A | 15,024 |
| Peters, J G | 2,012 |
| Peters, L | 2,070 |
| Peterson, F A | 45,960 |
| Peterson, M F | 5,420 |
| Petes Fruit Market | 12,471 |
| Petty, K & S | 3,764 |
| Pez Victoria Open | 5,000 |
| Pfitzner, M | 17,186 |
| Pharmacare Programs | 20,027,882 |
| Pharmasave | 15,889,698 |
| Phillips Farm | 3,500 |
| Phillips, D | 2,830 |
| Phillips, S | 4,600 |
| Phils Pharmacy | 62,595 |
| Phipps, A | 3,815 |
| Phoenix Dispensary Ltd | 167,078 |
| Phoenix Transition Hostel | 120,692 |
| Physically Handicapped Action Committee Society | 5,410 |
| Pierard House | 198,164 |
| Pierce, H D | 6,145 |
| Pierce, L | 7,200 |
| Piercys Funeral Home Ltd | 9,733 |
| Pigeon, A & S | 5,000 |
| Pilar, S, Dr | 3,303 |
| Pilcher, B | 19,527 |
| Pilkey, F | 9,672 |
| Pilkington, S | 2,460 |
| Pilutik, W J, Dr | 15,721 |
| Pine Grove Place | 12,832 |
| Pine Tree Optical Ltd | 2,291 |

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|---|---|
| Pines, The | 110,904 |
| Pion, A | 13,625 |
| Pioneer House | 418,762 |
| Pioneer Inn | 10,527 |
| Pioneer Lodge | 215,200 |
| Pioneer Villa | 566,496 |
| Piping Industry Apprenticeship Board | 194,162 |
| Pitman Pharmacy | 85,778 |
| Pitt Meadows Day Care Centre | 16,142 |
| Pixieland Day Care Centre | 11,934 |
| Platz, L | 44,283 |
| Playhouse | 3,439 |
| Playhouse Theatre Co | 240,000 |
| Playhouse Theatre School, The | 15,000 |
| Playhouse, The | 11,053 |
| Playland Day Care Centre | 8,116 |
| Playtime Preschool | 4,303 |
| Pleasant Acres | 114,770 |
| Pleasant Meadows Senior Citizens Home Ltd | 263,660 |
| Pleasant View Housing Society | 1,076,047 |
| Pleasant View Housing Society 1980 — ADC | 3,815 |
| Plowman, J | 4,898 |
| Pocomo-Alderson Boys & Girls Club | 3,162 |
| Podins Twin Oaks Guest Home | 8,664 |
| Podovinikoff, G | 26,712 |
| Point Grey Lodge Rest Home | 200,189 |
| Poirier, D | 6,118 |
| Poirier, F | 7,404 |
| Poirier, G | 40,237 |
| Poitras, B & L | 3,000 |
| Poitras, M T | 8,513 |
| Polaris | 16,250 |
| Polliwogg Nursery School | 2,765 |
| Polliwogs Handcrafted Ltd | 5,652 |
| Ponderosa Lodge | 2,968,736 |
| Ponderosa Lodge Day Care | 116,225 |
| Ponsioen, E & P | 18,105 |
| Pooh Corner Daycare Society | 25,367 |
| Pook, A L | 2,648 |
| Poole, D | 13,318 |
| Popham, L J | 2,480 |
| Popowich, W | 8,541 |
| Port Alberni & Area Volunteer Society | 22,714 |
| Port Alberni Canadian Legion Building Society | 4,200 |
| Port Alberni Drug & Alcohol Counselling Service Society | 103,828 |
| Port Alberni Family Division Committee | 30,720 |
| Port Alberni Family Guidance Association | 34,741 |
| Port Alberni Friendship Centre | 45,718 |
| Port Alberni Friendship Lodge | 81,108 |
| Port Alberni Home Support Association | 603,745 |
| Port Alberni Indian Friendship Centre | 16,464 |
| Port Alberni Optical Ltd | 16,817 |
| Port Alberni Womens Resources Society | 73,116 |
| Port Coquitlam Area Womens Center Society | 11,596 |
| Port Coquitlam Daycare | 20,499 |
| Port Hardy & District Chamber of Commerce | 4,680 |
| Port Renfrew Community Association | 9,000 |
| Porter, V | 3,075 |
| Pos, R, Dr | 109,168 |
| Posthuma, A B, Dr | 2,004 |
| Potts, E | 21,301 |
| Pouce Coupe Public Library Association | 2,540 |
| Powell Place | 124,760 |
| Powell River & District Home Support Society | 489,064 |
| Powell River Academy of Music | 5,175 |
| Powell River Association For The Mentally Handicapped | 119,742 |
| Powell River Association For The Mentally Retarded | 107,657 |
| Powell River Chamber of Commerce | 4,813 |
| Powell River Citizen Advocacy Society | 69,129 |
| Powell River Civil Liberties Society | 61,001 |
| Powell River Community Arts Council | 3,850 |
| Powell River Community Services Association | 168,564 |
| Powell River Day Care (Kids Place) | 2,146 |
| Powell River District Public Library Association | 39,220 |
| Powell River Kids Place Day Care | 18,173 |
| Powell River Villa Soccer Club | 10,515 |
| Powell, N M | 7,449 |
| Powell, O W, Dr | 2,577 |
| Powley, B | 33,674 |
| Pozza, M, Dr | 2,531 |
| Pratt, A | 14,092 |
| Pratts Pharmacy | 234,950 |
| Prescription Centre, The | 2,372 |
| Prescription Optical Co | 95,727 |
| Presentation House Cultural Society | 16,500 |
| Presley, F | 3,901 |
| Press Porcepic Ltd | 11,385 |
| Preston of Canada Ltd, J A | 5,174 |
| Preston, J | 19,080 |
| Price, R | 26,446 |
| Price, T | 2,560 |
| Prichard, J M, Dr | 11,790 |
| Priesemann, P | 10,853 |
| Prieto, H | 29,580 |
| Primeau, M | 14,711 |
| Primeau, P | 2,990 |
| Primeau, R C | 3,197 |
| Primeau, T | 69,692 |
| Primus, D & C | 5,868 |
| Prince George & District Association For The Retarded | 112,650 |
| Prince George & District Community Arts Council | 12,605 |
| Prince George & District Credit Union | 20,978 |
| Prince George & District Homemakers Service Society | 538,027 |
| Prince George Activators Society | 169,026 |
| Prince George Art Gallery Association | 15,000 |
| Prince George Association For Handicapped Persons | 138,908 |
| Prince George Association For Individuals With Mental Handicaps | 23,750 |
| Prince George Association of Individuals With Mental Handicaps | 982,217 |
| Prince George Barracuda Swim Club | 24,209 |
| Prince George Chamber of Commerce | 10,010 |
| Prince George Community Resources | 4,29[illegible] |
| Prince George Crisis Intervention | 53,417 |
| Prince George New Directions Housing Society | 19,836 |
| Prince George Public Library | 143,340 |
| Prince George Receiving Home Society | 414,129 |
| Prince George Senior Citizens Homes | 851,426 |
| Prince George Society For The Hearing Handicapped | 3,510 |
| Prince George Symphony Orchestra | 15,500 |
| Prince Optical Ltd | 13,779 |
| Prince Rupert Achievement Centre | 20,902 |
| Prince Rupert Chamber of Commerce | 5,500 |
| Prince Rupert Childrens Group Home Society | 10,450 |
| Prince Rupert Community Enrichment Society | 28,176 |
| Prince Rupert Concert Society | 2,000 |
| Prince Rupert Homemakers Service Association | 164,367 |
| Prince Rupert Public Library | 25,630 |
| Prince Rupert Transition House Society | 107,324 |
| Prince Rupert Water Taxi & Outboard Repairs Ltd | 15,500 |
| Prince Rupert Youth Enrichment Society | 128,809 |
| Princeton & District Chamber of Commerce | 6,475 |
| Princeton & District Community Services Society | 213,989 |
| Princeton Child Care Services | 26,621 |
| Princeton Grasshopper Control Committee | 3,000 |
| Princeton Long Term Care Society | 307,825 |
| Princeton Mortuary Ltd | 3,042 |
| Prism International | 3,000 |
| Pritchard Community Association | 7,252 |
| Pro-Active Management Corp | 304,931 |
| Pro-Craft Optical | 2,777 |
| Probert, A E | 40,679 |
| Probert, T | 11,086 |
| Process Automation Controls Ltd | 2,000 |
| Prokopetz, M | 2,760 |
| Promintory Place | 67,065 |
| Province of Saskatchewan | 769,130 |
| Provincial C G I T Board of B C | 3,360 |
| Provincial Capital Commission | 256,500 |
| Provincial Emergency Program | 58,476 |
| Provincial Home Acquisition | 900,052 |
| Provincial Meet Account of Vancouver Island Mine & Industrial Safety Association | 38,500 |
| Prowse, B | 14,874 |
| Pryce, S | 23,471 |
| Public Employers of B C | 54,350 |
| Public Legal Education Society | 12,779 |
| Public Service Retiring Allowance | 2,000 |
| Puddleduck Preschool, J | 15,130 |
| Pudsey, W | 45,441 |
| Purcell Concert Society | 15,500 |
| Purden Ski Village | 10,744 |
| Purves, C | 26,744 |
| Puss In Boots Day Care Centre & Out of School | 22,738 |
| Pynelogs | 213,241 |
| Q P E C H Charities | 17,562 |
| Qputhet Unwinus Research Society | 5,000 |
| Quadra Daycare Society | 13,242 |
| Quadra Island Recreation Society | 25,400 |
| Quadra Logic Technologies Inc | 16,039 |
| Quadra Pharmacy Ltd | 134,482 |
| Quadra Travel (1976) | 15,772 |
| Qualicum Prescriptions | 140,853 |
| Quan, J L, Dr | 72,858 |
| Quarless, G | 22,660 |
| Quashie, N | 35,780 |
| Queen Charlotte Island Community Health & Human Resource Society | 145,737 |
| Queen Charlotte Island Homemaker Services | 90,975 |
| Queen Charlotte Island Regional Health & Human Resources Council | 103,750 |
| Queen Charlotte Islands Chamber of Commerce | 2,700 |
| Queen Charlotte Islands Community Arts Council | 2,645 |
| Queen Charlotte Islands Health Care Society | 213,131 |
| Queen Charlotte Islands Health Care Society Clinic Pharmacy | 12,605 |
| Queen Charlotte Islands Museum | 12,000 |
| Queen Charlotte Islands Natural & Cultural Rediscovery Society | 19,531 |
| Queen Charlottes Health & Resources Centre | 86,146 |
| Queen Elizabeth Hall | 269,168 |
| Queen Mary Out of School Daycare | 13,070 |
| Queen Mary Preschool | 8,287 |
| Queen, L R, Dr | 14,100 |
| Queens Avenue Daycare | 47,986 |
| Queens Avenue Neighborhood Day Care Society | 33,609 |
| Queens Park Personal Care Home | 146,304 |
| Queensborough Daycare Society | 3,080 |
| Queensdale Pharmacy | 53,443 |
| Queenswood Montessori Society | 10,002 |
| Quesnel & District Association For The Mentally Handicapped | 193,743 |
| Quesnel & District Cerebral Palsy Association | 146,260 |
| Quesnel & District Chamber of Commerce | 4,986 |
| Quesnel & District Community Arts Council | 6,365 |
| Quesnel Area Step Up Society | 21,474 |
| Quesnel Association For The Mentally Retarded | 75,542 |
| Quesnel Contact Line & Centre Society | 117,554 |
| Quesnel Daycare Centre | 9,880 |
| Quesnel Homemakers Service | 414,104 |
| Quesnel Live Arts Society | 2,000 |
| Quesnel Optical Ltd | 18,457 |
| Quesnel Pharmacy | 145,127 |
| Quesnel Rod & Gun Club | 5,000 |
| Quesnel Tillicum Society | 98,666 |
| Quesnel Youth Alternatives Society | 55,039 |
| Quesnel Youth Soccer | 22,500 |
| Quiet Acres Lodge Ltd | 280,834 |
| Quilchena Developments Ltd | 2,503 |
| Quilman Home | 8,076 |
| Quilman, C | 5,251 |
| Quinn, E | 27,195 |
| Quinn, P | 2,913 |
| R E C O P E | 15,000 |
| R J R-MacDonald Inc | 40,880 |
| R M S Industrial Controls Inc | 2,000 |
| R V R Engineering Ltd | 4,623 |
| Radio Shack | 2,249 |
| Rai, P L | 4,000 |
| Rai, R, Dr | 2,847 |
| Rainbow Bridges Enrichment Daycare | 2,200 |
| Rainbow Child Care Centre | 14,198 |
| Rainbow Country Daycare Society | 13,100 |
| Rainbow Hostel | 317,409 |
| Rainbow House | 18,251 |
| Rainbow Lodge | 339,832 |
| Rainbow Optical Showcase Ltd | 3,198 |
| Rainbow Place Restuarant | 2,301 |
| Rainbow Preschool | 2,651 |
| Rainbows End Day Care | 20,767 |
| Rainer Hotel | 3,347 |
| Rajah Boarding Home | 6,818 |
| Ralston Contracting, Les | 2,523 |
| Ramaradhya, A | 51,555 |
| Ramer, D | 53,558 |
| Ramsay, I | 17,749 |
| Ramsay, K | 3,430 |
| Ramsey County Community Human Services Department | 3,985 |
| Rance, M R | 15,024 |
| Ranch Ehrlo Society | 42,431 |
| Ranch Motel | 3,016 |
| Randalls | 61,728 |
| Rands Clinic Pharmacy | 49,058 |
| Ranger, V | 17,130 |
| Rash, M | 6,598 |
| Raspberry Lodge (1978) Ltd | 435,855 |
| Ratcliff, R | 8,677 |

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| Ratzlaff, C, Dr | 17,748 |
| Ray Cam Out of School Care | 28,003 |
| Ray-Cam Cooperative Association | 170,901 |
| Raymur Tenants Association | 13,752 |
| Reach Community Health Centre | 245,751 |
| Ready Rexall | 249,721 |
| Readys Sorrento Prescriptions | 65,269 |
| Receiver General For Canada | 69,149,845 |
| Recreation World | 2,297 |
| Red Carpet Coffee Service | 4,292 |
| Red Door Rental Aid Society | 50,365 |
| Red Mountain Racers | 3,529 |
| Red Willow Residential Care Home | 24,753 |
| Redekopp, D | 2,760 |
| Redfern Community Living & Training Centre | 54,888 |
| Rediscovery Society | 9,000 |
| Regal Hotel | 9,160 |
| Regency Medical Supplies | 80,984 |
| Regency Prescriptions | 1,784,156 |
| Rehabilitation & Counselling Services | 507,934 |
| Reid, F | 3,960 |
| Reids Medical Prescriptions | 125,329 |
| Reids Peace Arch Pharmacy | 344,809 |
| Reids Prescription Pharmacy (1962) Ltd | 56,926 |
| Reids Prescriptions | 415,638 |
| Reilly, G | 28,516 |
| Reimer Opticians | 4,751 |
| Reitberger, S | 9,330 |
| Reith, G | 2,834 |
| Reitmans Inc | 8,024 |
| Relevant Schools Society | 100,436 |
| Reliance Truck & Equipment Ltd | 2,000 |
| Rempel, A | 15,024 |
| Renfrew Day Care Centre | 31,694 |
| Reportex Agencies Ltd | 2,519 |
| Residential Training Centre | 555,846 |
| Rest Haven Lodge | 1,041,451 |
| Revelstoke & District Association For The Mentally Retarded | 63,377 |
| Revelstoke Alcohol & Drug Association | 65,712 |
| Revelstoke Association For Handicapped Citizens | 55,385 |
| Revelstoke Chamber of Commerce | 5,385 |
| Revelstoke District Health Society | 2,067,006 |
| Revelstoke Homemakers Society | 155,466 |
| Revelstoke Receiving Home Society | 102,414 |
| Rex Drugs | 11,100 |
| Reynars Funeral Home Ltd | 10,772 |
| Reynolds Hotel | 9,413 |
| Rhodes, R S | 4,581 |
| Richard Restaurant | 4,563 |
| Richards Refrigeration | 12,000 |
| Richmond Alcohol & Drug Abuse Team | 181,527 |
| Richmond Bethel Daycare Centre | 4,787 |
| Richmond Cabs Ltd | 3,880 |
| Richmond Chamber of Commerce | 7,000 |
| Richmond Child Day Care Centre | 34,953 |
| Richmond Community Music School | 6,000 |
| Richmond Friendship Home Society | 82,166 |
| Richmond Funeral Home Ltd | 6,826 |
| Richmond Gateway Theatre Society | 127,667 |
| Richmond Intermediate Care Society Rosewood Adult Day Care | 38,116 |
| Richmond Intermediate Care Society Rosewood Manor | 1,635,136 |
| Richmond Juvenile Residential Centre | 2,030 |
| Richmond Kinsmen Homemaker Service Society | 434,152 |
| Richmond Lions Manor | 959,808 |
| Richmond Opportunity Workshop | 21,218 |
| Richmond Prescriptions | 170,861 |
| Richmond Society For Special People | 239,141 |
| Richmond Transition House | 140,780 |
| Richmond Volunteer Centre Society | 3,082 |
| Richmond Youth Service Agency | 150,147 |
| Rickards Consultants, F | 62,750 |
| Rickards, C | 2,242 |
| Rideau Group Daycare | 7,209 |
| Ridge Meadows Association For Mentally Handicapped Persons, The | 404,454 |
| Ridge Pharmacy | 51,072 |
| Ridgedale Rod & Gun Club | 2,272 |
| Ridgeway After School Day Care | 12,306 |
| Ridgeway Day Care Center | 13,893 |
| Ridgeway Pharmacy Ltd | 106,429 |
| Ridley, C K, Dr | 41,316 |
| Rikka Enterprises Ltd | 8,618 |
| Riley Park Community Association | 11,081 |
| Rimstad, B A | 39,068 |
| Ringham & D Reimer, R | 8,900 |
| Ringham, B | 26,009 |
| Ringham, R | 4,350 |
| Rinos Italian Shoes & Boots Ltd | 2,905 |
| Riste, R | 10,695 |
| Riverside I D A Pharmacy | 56,584 |
| Riverview Polyskils Society | 25,000 |
| Ro-Di Management | 353,478 |
| Roach, D H | 4,989 |
| Roads & Transportation Association of Canada | 50,985 |
| Roberts Ventures Ltd | 82,070 |
| Roberts, D | 5,044 |
| Roberts, D G, Dr | 34,301 |
| Roberts, M | 13,865 |
| Roberts, T J | 3,890 |
| Robertsen, J R, Dr | 129,323 |
| Robertson Optical Ltd | 10,174 |
| Robertson, C | 9,672 |
| Robinhood Foresters Society | 17,987 |
| Robinson Stores | 3,372 |
| Robinson, B | 3,155 |
| Robinson, G | 108,002 |
| Robinson, I | 6,538 |
| Robinson, J | 139,606 |
| Robinson, L | 4,359 |
| Robinson, L | 6,046 |
| Robinson, P | 2,460 |
| Robinson, R | 5,000 |
| Robotic Systems International Ltd | 5,102 |
| Robron Romper Room | 4,494 |
| Robson Optical | 7,152 |
| Robson Valley & District Homemaker Society | 88,710 |
| Robson Valley Cattlemans Association | 25,067 |
| Robson Valley Entertainment Association | 13,000 |
| Roche View Lodge Society | 24,095 |
| Rocky Mountain Lodge | 884,776 |
| Rocky Mountain Visitors Association | 11,453 |
| Rocky Point Day Care Society | 20,522 |
| Rockypoint Infant Care | 15,315 |
| Rogers, B L | 10,540 |
| Rogers, E | 13,860 |
| Rogow, A | 22,869 |
| Rohats & R Whitley, K | 51,594 |
| Rolla Rate Payers Association | 6,750 |
| Roman Catholic Childrens Aid Society For The County of Essex | 3,492 |
| Romance & R Wells, E | 11,405 |
| Romance, E | 21,290 |
| Romanell, H | 2,051 |
| Romano, P E | 13,140 |
| Rombs & D Guenther, P | 72,222 |
| Ronson, M H | 2,610 |
| Rose Manor | 587,585 |
| Rose Rest Home | 121,096 |
| Rose View Lodge | 36,333 |
| Rosemary Residence | 17,627 |
| Rosen, R, Dr | 3,165 |
| Roslen Rest Home | 36,579 |
| Ross Dance Society, Paula | 14,000 |
| Ross Hearing Aid Clinic, G A | 5,184 |
| Ross, E | 23,655 |
| Ross, L | 2,041 |
| Ross, R | 16,832 |
| Rossland Public Library Association | 10,218 |
| Rotair Industries Ltd | 2,290 |
| Rotary Club of Burns Lake | 5,076 |
| Rotary Club of Ladysmith | 15,795 |
| Rotary Club of Nanaimo | 8,538 |
| Rotary Club of Revelstoke | 6,528 |
| Rotary Club of Saanich | 60,000 |
| Rotary Club of Salmon Arm | 7,437 |
| Rotary Club of Sidney | 15,738 |
| Rotary Manor | 552,463 |
| Roth, S | 13,040 |
| Rothmans of Pall Mall Canada Ltd | 17,450 |
| Round Lake Treatment Centre | 49,825 |
| Rousseau, P, Dr | 22,388 |
| Routledge, R, Dr | 32,052 |
| Rowan House | 36,412 |
| Rowe & Associates | 2,457 |
| Rowswell, M | 18,798 |
| Roy, B & R | 100,948 |
| Roy, L | 3,000 |
| Royal Arch Masonic Homes Society | 1,737,022 |
| Royal Canadian Air Force 800 | 5,480 |
| Royal Canadian Legion | 132,036 |
| Royal City Taxi Ltd | 54,769 |
| Royal Hudson Steam Train Society | 50,000 |
| Royal Life Saving Society | 45,500 |
| Royal Oak Drugs Ltd | 307,126 |
| Royal Oak-Woodlawn-Bowell Funeral Home | 14,225 |
| Royce Optical Ltd | 5,027 |
| Ruby, E M, Dr | 2,125 |
| Ruck, C | 27,684 |
| Ruck, M | 12,100 |
| Rudy, J | 3,167 |
| Rupert Cassiar Association | 4,909 |
| Rupert, T | 33,360 |
| Rushton, J | 20,051 |
| Rusk, D | 3,309 |
| Rusnak, M L, Dr | 25,180 |
| Russell, J W | 7,364 |
| Russell, K A | 18,913 |
| Rutherford, D M | 9,830 |
| Rutland Optical | 4,351 |
| Ruzicka, R L, Dr | 6,808 |
| Ryan Drugs Ltd | 119,552 |
| Rydex Industries Corp | 5,000 |
| S A B R E West Coast Social & Behavorial Research Enterprises | 35,354 |
| SAFER | 9,133,979 |
| S A N E Society | 324,887 |
| S A R A Society | 3,000 |
| S F U Childcare Society Childrens Centre | 146,220 |
| S G Gardiner Consultants | 2,000 |
| S S I D A Drugs | 82,244 |
| S V Ski Base Ltd | 5,230 |
| Saan Stores Ltd | 8,190 |
| Saanich Peninsula Chamber of Commerce | 8,338 |
| Saanich Pharmacy Co Ltd | 84,201 |
| Sabourin, S & P | 3,538 |
| Sacha, T | 8,055 |
| Sackett Optical | 5,284 |
| Safety Mart | 12,178 |
| Sagebrush Lodge | 35,195 |
| Sahali Optical Co Ltd | 3,016 |
| Salad Market | 7,890 |
| Sali Place, Joe | 101,550 |
| Saligumba, D | 5,604 |
| Saliken, W D, Dr | 2,324 |
| Salmo Arts Council | 2,055 |
| Salmo Drugs Ltd | 81,771 |
| Salmo Public Library Association | 6,051 |
| Salmon Arm & District Association For Mentally Retarded | 85,456 |
| Salmon Arm & District Chamber of Commerce | 7,791 |
| Salmon Arm Church of Christ | 32,341 |
| Salmon Arm Pentecostal Tabernacle | 9,977 |
| Salmon Arm Pioneer Society | 1,031,530 |
| Salmon Arm Society For Shuswap Drugs Programs | 111,793 |
| Salt Spring Farm | 7,513 |
| Salt Spring Island Chamber of Commerce | 2,650 |
| Salt Spring Island Community Society | 138,360 |
| Salt Spring Island Homemakers Service | 120,242 |
| Salt Spring Island Incorporation Study Steering Committee | 2,000 |
| Salt Spring Island Nursery School | 2,600 |
| Saltspring Island Daycare Society | 23,064 |
| Saltspring Island Public Library Association | 17,418 |
| Saltspring Society For Seniors | 129,817 |
| Salus Funeral Chapel Ltd | 5,854 |
| Salvation Army | 134,135 |
| Salvation Army Anchorage | 171,963 |
| Salvation Army Community Daycare Centre | 19,383 |
| Salvation Army Day Care | 7,386 |
| Salvation Army Day Care Centre | 44,339 |
| Salvation Army Dunsmuir House | 106,449 |
| Salvation Army Harbour Lights | 209,603 |
| Salvation Army House of Concord | 1,022,255 |
| Salvation Army Maywood Home | 58,658 |
| Salvation Army Mens Social Service Centre | 86,824 |
| Salvation Army Sunset Lodge | 1,443,056 |
| Sam, W | 5,000 |
| Samoszynski, R B | 4,045 |
| Sancta Maria House | 33,464 |
| Sand Castles Daycare | 3,940 |
| Sandar Vision Ltd | 5,305 |
| Sandberg, J | 24,433 |
| Sandbox Preschool, The | 2,191 |
| Sanders, L | 15,062 |
| Sanders, W A, Dr | 4,583 |
| Sandilands, J, Dr | 5,824 |
| Sands Mortuary Ltd | 23,394 |
| Sapperton Project | 99,000 |
| Saras Enterprises Ltd | 48,070 |
| Sardis Childrens Centre | 46,664 |
| Sardis-Vedder Senior Social Centre | 9,252 |
| Sather, M L, Dr | 2,296 |
| Saulino, D | 41,689 |
| Saunders Home, B & C | 68,522 |
| Saunders, B | 69,480 |
| Sauter, G | 7,512 |
| Sauve, J & G | 31,461 |
| Save On Optical | 2,467 |
| Save The Children Fund | 17,670 |
| Save-On Drugs | 89,499 |
| Save-On-Foods | 29,533 |
| Savers Optical | 6,204 |
| Savoie, Drs F & C | 3,672 |
| Savoie, C G, Dr | 8,533 |
| Sawatzky, D | 2,800 |
| Saxe Point Daycare | 39,234 |
| Sayo Development Corp | 21,762 |
| Scala Publishing Inc | 3,000 |
| Scali & Durante Furniture Mfg Ltd | 5,000 |

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|---|---|
| Schadt, W C, Dr | 2,071 |
| Schamhart, M A | 7,722 |
| Scharl, I & E | 4,192 |
| Schartner, B & L | 4,451 |
| Schartner, B | 3,180 |
| Schembri, M J | 30,120 |
| Schenk, B | 17,615 |
| Scherzer, M H, Dr | 2,618 |
| Schieldrop, P, Dr | 98,366 |
| Schlagintweit, H, Dr | 20,521 |
| Schmidbauer, E | 34,700 |
| Schmidt Optical, Art | 16,170 |
| Schmidt, C | 2,109 |
| Schmidt, E | 7,512 |
| Schmidt, N E | 17,500 |
| Schoch, W, Dr | 31,411 |
| Schoening Funeral Service (1961) Ltd | 7,854 |
| Scholarships, Bursaries & Awards | 2,039,976 |
| Scholem Home Ltd | 192,816 |
| Scholz, J F, Dr | 37,094 |
| Schrader, S A | 2,425 |
| Schreiner, A | 3,000 |
| Schroeder, U J | 3,600 |
| Schumacher, B & C | 61,579 |
| Schuurman, L | 5,025 |
| Schwedhelm, R, Dr | 2,957 |
| Science Council of B C | 3,449,700 |
| Sclater Pharmacy | 219,484 |
| Scobie, E B | 79,624 |
| Scofield, S S | 9,920 |
| Scott Personnel | 20,625 |
| Scott, A | 10,134 |
| Scott, G | 6,754 |
| Scott, R | 34,301 |
| Scotts Pharmacy (1966) Ltd | 307,794 |
| Scottsdad Ltd | 12,577 |
| Sea Use Council | 12,000 |
| Seaforth Pharmacy | 44,348 |
| Sears Canada Inc | 93,629 |
| Seashore Guest House | 101,218 |
| Seaview Guest Home (1973) Ltd | 83,391 |
| Seaview Pharmacy Ltd | 247,137 |
| Seaview Rest Home | 126,644 |
| Sebastian, E | 14,942 |
| Sechelt & District Association For The Retarded | 25,404 |
| Sechelt & District Chamber of Commerce | 3,690 |
| Sechelt Indian Band Council | 5,000 |
| Sechelt Intermediate Care Society-Shorncliffe | 687,731 |
| Sechelt Public Library Association | 3,317 |
| Second Signal T V Society | 10,000 |
| Second Spring Adult Day Care | 58,493 |
| Second Step Society For Physically Handicapped Adults | 92,136 |
| Security Travel Co Ltd | 3,482 |
| Secwepemc Cultural Education Society | 23,857 |
| Sehmer, J, Dr | 50,050 |
| Seibeck, H | 14,276 |
| Seibeck, J | 2,400 |
| Selkirk Pharmacy | 8,116 |
| Sellinger, K E | 4,286 |
| Selody Day Care | 23,576 |
| Selpaw Holdings Ltd | 29,740 |
| Semeniuk, D & J | 17,195 |
| Semiahmoo House Society For The Handicapped | 136,080 |
| Semrau, S R, Dr | 11,021 |
| Semrick, K A | 2,340 |
| Seneviratne, G | 13,592 |
| Senior Citizens & Veterans Housing | 11,250 |
| Senior Citizens Association of B C | 38,155 |
| Senior Citizens Outreach | 41,582 |
| Senior Counselling Services | 172,979 |
| Seniors Lottery Association of B C | 100,000 |
| Serendipity Boutique | 3,169 |
| Sergeant, A | 16,511 |
| Serrano, C, Dr | 53,853 |
| Service For Non-English Speaking Residents | 10,000 |
| Seton Villa | 472,069 |
| Seven Seas Travel Ltd | 44,303 |
| Seven Views Ranch Ltd | 117,405 |
| Seymour Pharmasave | 283,828 |
| Shannon Day Care Society | 20,148 |
| Shannon Motel | 2,701 |
| Shannon, E | 7,247 |
| Shannon, E | 15,394 |
| Sharkey, K | 20,510 |
| Sharons Mastectomy Shoppe | 49,982 |
| Sharp, E | 2,400 |
| Sharpe & Associates, W S | 17,699 |
| Shaughnessy Heights Church Day Care Centre | 13,407 |
| Shaughnessy Lodge | 175,176 |
| Shaughnessy Manor | 27,676 |
| Shaughnessy Manor Long Term Care Society | 2,691,564 |
| Shaughnessy Optical | 2,138 |
| Shaughnessy Point Grey Out of School Society | 5,440 |
| Shaw & B Dunlap, M | 4,961 |
| Shaw Laboratories B C Ltd | 5,776 |
| Shaw, C | 3,170 |
| Shaw, D | 5,825 |
| Shaw, D | 21,445 |
| Shaw, L | 43,351 |
| Shaws Rest Home | 39,435 |
| Sheardowns Foodliner Ltd | 5,264 |
| Shearer, A R, Dr | 2,392 |
| Sheet Metal & Roofing Joint Apprenticeship Committees | 16,576 |
| Shell, M | 22,712 |
| Shellard, R | 7,296 |
| Shellmont Little People Day Care Centre | 9,497 |
| Shelmarie Rest Home, The | 77,926 |
| Shelton, A | 19,341 |
| Shepard, L | 32,022 |
| Shepherd of The Valley Day Care Centre | 11,311 |
| Shepherd, C | 20,340 |
| Shepherd, J | 2,346 |
| Shergolds Rest Home Ltd | 24,302 |
| Sherk, M, Dr | 4,300 |
| Sherk, R I | 7,512 |
| Sherwood Crescent Guest Home Ltd | 404,664 |
| Sherwood Forest Day Care Centre | 8,895 |
| Sherwood, V | 15,367 |
| Sheshaht Band Council | 10,132 |
| Shields, F | 9,968 |
| Shiloah | 157,842 |
| Shipmaker, E | 4,195 |
| Ships Point Guest Lodge | 144,510 |
| Shirley, S & J | 70,827 |
| Shojania, P | 3,632 |
| Shop Easy Stores | 29,543 |
| Shop-N-Save Drugs | 106,567 |
| Shoppers Drug Mart | 12,315,040 |
| Shoppers Food Mart Ltd | 12,592 |
| Shore-Horst, R, Dr | 67,383 |
| Short, G | 6,355 |
| Shortt, K F, Dr | 2,075 |
| Shrimps Day Care | 20,998 |
| Shrine Club of Campbell River | 36,851 |
| Shrine Club of Mile Zero | 20,962 |
| Shrine Club of Upper Vancouver Island | 30,088 |
| Shrum Chair In Science, Gordon | 100,000 |
| Shuswap Area Family Emergency Shelter | 28,600 |
| Shuswap Day Care Centre | 12,281 |
| Shuswap District Arts Council | 6,545 |
| Shuswap Homemakers Service | 434,817 |
| Shuswap Independent Living Association | 19,580 |
| Shuswap Optical Ltd | 11,497 |
| Shuswap Pharmacy Ltd | 119,300 |
| Shuswap Rodeo & Recreation Association | 3,500 |
| Shuswap Youth Centre Association | 158,400 |
| Sicamous & District Seniors Centre | 41,667 |
| Sidney Personal Care Home Ltd | 459,033 |
| Sidney Pharmacy Ltd | 609,314 |
| Sieg, W & G | 19,722 |
| Siegal, M G | 25,070 |
| Siermachesky, N | 6,598 |
| Sigalet Bros (Auto) Ltd | 8,664 |
| Sigmond, S C | 46,213 |
| Sigurdson, W F, Dr | 47,997 |
| Silcox, R A, Dr | 2,644 |
| Silhouette Shop | 7,790 |
| Silver Hotel & Rooms | 8,032 |
| Silver Sands Restaurant Ltd | 2,000 |
| Silver Star Sports Ltd | 530,317 |
| Silver Threads Service | 38,340 |
| Sim, M, Dr | 49,682 |
| Simcoll Investments Ltd | 55,313 |
| Similkameen Rodeo Club | 3,500 |
| Simon Fraser Community Homemakers Services Association | 1,031,226 |
| Simon Fraser Lodge Ltd | 1,639,759 |
| Simon Fraser Society For Mentally Handicapped People | 1,822,548 |
| Simon Fraser Union Board of Health | 3,008 |
| Simone Manor | 20,802 |
| Sims, R M, Dr | 7,150 |
| Sinceres Pharmacy | 58,959 |
| Sirosky, J E & V A | 27,976 |
| Sisters of Saint Ann | 341,057 |
| Siu, D W | 52,664 |
| Sixth Avenue Preschool | 2,883 |
| Sixth National Conference On Waste | 2,000 |
| Skaha I D A Pharmacy | 186,131 |
| Skeena Television Association | 12,000 |
| Skeena Terrace Tenants Association | 19,563 |
| Skeena Union Board of Health | 2,200 |
| Skeenaview Lodge | 4,863 |
| Skellinger, J | 18,712 |
| Ski Marketing Advisory Council | 22,000 |
| Skibinski, S | 13,937 |
| Skidegate Band Council | 50,000 |
| Skidgate Social Development Committee | 2,500 |
| Skoglund, L | 2,000 |
| Skyline Sports | 5,346 |
| Sleigh, A D, Dr | 58,903 |
| Sliammon Recreation Committee | 3,731 |
| Slocan Lake Gallery Society | 3,175 |
| Slocan Valley Community Arts Council | 3,495 |
| Small Talk Society For Developmental Language Disorders in Preschool Age Children | 81,000 |
| Small World Nursery School | 5,161 |
| Small World Pre-School | 3,708 |
| Smee, G | 2,960 |
| Smeeton, S | 19,057 |
| Smekal, D F, Dr | 18,144 |
| Smith, W & E | 78,047 |
| Smith & N Thompson, L | 21,334 |
| Smith, B | 38,690 |
| Smith, C | 9,492 |
| Smith, C C, Dr | 8,594 |
| Smith, D | 365,947 |
| Smith, D P, Dr | 33,866 |
| Smith, G D, Dr | 19,028 |
| Smith, H | 7,175 |
| Smith, H | 6,766 |
| Smith, H A, Dr | 3,429 |
| Smith, H G, Dr | 5,889 |
| Smith, K M, Dr | 2,309 |
| Smith, L | 14,180 |
| Smith, M | 15,302 |
| Smith, T | 3,000 |
| Smithers & District Chamber of Commerce | 3,821 |
| Smithers Community Services Association | 433,954 |
| Smithers Daycare Society | 9,575 |
| Smithers Home Support Service Society | 111,042 |
| Smithers Indian Friendship Centre | 16,864 |
| Smithers Public Library Association | 9,974 |
| Smithers Receiving Home Society | 87,223 |
| Smits, R | 6,088 |
| Smulders, S A, Dr | 2,452 |
| Smythe, B & L | 17,900 |
| Snoopy Day Care | 7,409 |
| Snowsell, R F, Dr | 4,103 |
| Social Planning & Review Council of BC | 4,688 |
| Societe Maillardville-Uni | 25,000 |
| Society For Canadian Women In Science | 8,500 |
| Society For Prevention of Cruelty To Animals | 40,000 |
| Society For The Education of Children With Specific Learning Disabilities | 66,141 |
| Society For The Preservation & Restoration of Craigdarroch Castle | 27,500 |
| Society For The Promotion of Environmental Conservation | 10,000 |
| Society For The Rehabilitation of Behaviorally Handicapped Adults, The | 28,856 |
| Software Research Corp | 28,315 |
| Solarsystems Industries Ltd | 4,979 |
| Solberg, C B | 4,473 |
| Sollid, C G, Dr | 27,992 |
| Solway Energy Corp | 2,375 |
| Solyom, I E, Dr | 42,000 |
| Somass Drug Store Ltd | 120,569 |
| Somji, A N, Dr | 2,174 |
| Sommerville, L | 14,429 |
| Song, N | 2,493 |
| Sono Nis Press | 10,250 |
| Sonoda, M, Dr | 52,371 |
| Sons of Norway | 7,899 |
| Sooke Community Association | 16,936 |
| Sooke Day Care Centre | 25,824 |
| Sooke Family Resource Society | 9,000 |
| Sooke Region Museum | 10,000 |
| Sooke-Jordon River Chamber of Commerce | 3,820 |
| Soon, F | 2,515 |
| Sorensen, D & S | 2,875 |
| Sorensen, D | 5,330 |
| Soroka Dental Laboratories Ltd | 2,053 |
| Soroptimist International of N & W Vancouver | 2,065 |
| Sotiris, A M | 7,512 |
| Soucie, S | 30,585 |
| Soucie, T | 31,973 |
| South Arm United Church | 27,236 |
| South Burnaby Drugs | 255,331 |
| South Cariboo Chamber of Commerce | 2,262 |
| South Cariboo Community Day Care | 12,740 |
| South Cariboo Home Support Service Association | 352,677 |

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|---|---|
| South Coast-Fraser Valley Regional Council | 2,100 |
| South East Kelowna Irrigation District | 37,170 |
| South Hill Child Care | 47,888 |
| South Hill Resources Ltd | 1,165,803 |
| South Okanagan Alcohol Counselling Service | 103,422 |
| South Okanagan Childrens Service Society | 691,180 |
| South Okanagan Home Support Services Society | 374,630 |
| South Okanagan Long Term Care Society- | 738,255 |
| South Okanagan Sportsmen Association | 4,445 |
| South Peace Boot Co Ltd | 15,000 |
| South Peace Cerebral Palsy Society | 60,195 |
| South Peace Community Arts Council | 2,733 |
| South Peace Community Resources Society | 376,145 |
| South Peace Home Support Association | 189,851 |
| South Peace Society For The Development of The Handicapped | 78,234 |
| South Peace Youth Resources Society | 103,980 |
| South Similkameen Recreation Society | 5,733 |
| South Thompson Community Services | 10,135 |
| South Vancouver Adult Day Care | 100,742 |
| South Vancouver Adult Day Centre | 2,227 |
| South Vancouver Island Safety Council | 61,319 |
| South Vancouver Neighbourhood House | 465,721 |
| South-Side Drugs | 116,263 |
| Southardaire Guest House | 208,605 |
| Southern Interior Stockmens Association | 20,000 |
| Southern Okanagan Association For The Mentally Handicapped | 392,406 |
| Southern Sun Enterprises Ltd | 17,832 |
| Southshore Daycare Centre | 11,900 |
| Southwestern B C Tourist Association | 82,444 |
| Soward, S | 4,430 |
| Spacey, W K, Dr | 2,144 |
| Spahomin Rodeo Club | 3,500 |
| Spallumcheen Indian Band | 6,000 |
| Spare Time Clubhouse | 27,282 |
| Spare Time Fun Centre | 53,874 |
| Spare Time II | 16,114 |
| Spare Time Kids Club | 3,249 |
| Sparling Sporting Goods (1977) Ltd | 16,379 |
| Sparwood & Elkford Homemakers Service Association | 193,706 |
| Sparwood Arts Council | 2,860 |
| Sparwood Public Library Association | 9,935 |
| Spears, E | 12,309 |
| Special Delivery Dance Museum Theatre | 5,500 |
| Special Health Systems Ltd | 3,450 |
| Spectrum Aircraft Inc | 12,250 |
| Spectrum Optics Ltd | 6,623 |
| Speers & N Mckinney, P | 70,532 |
| Spencer-Dickie Drugs Ltd | 90,753 |
| Spences Bridge Community Club | 2,000 |
| Sport & Recreation Council For The Disabled | 38,500 |
| Sport B C | 350,578 |
| Sport Medicine Council of B C | 54,500 |
| Sportsmans Cafe Ltd | 2,600 |
| Spowart, R C, Dr | 2,111 |
| Spring Lake Youth Ranch, The | 195,600 |
| Springfield Funeral Home Ltd | 3,250 |
| Springridge Early Childhood Centre | 83,621 |
| Sproule, W R, Dr | 2,317 |
| Spruce Capital Radio Association | 10,766 |
| Spruce City Wildlife Association | 5,000 |
| Spruce Optical Co | 6,291 |
| Squamish & Howe Sound District Chamber of Commerce | 20,356 |
| Squamish Community Services Society | 52,979 |
| Squamish Intermediate Care Society | 358,244 |
| Squamish Public Library Association | 16,245 |
| St Albans Church | 3,360 |
| St Albans Daycare | 17,778 |
| St Alice Hotel | 3,627 |
| St Andrews Personal Care Home | 12,786 |
| St Andrews Preschool | 3,564 |
| St Anne Daycare Centre | 12,313 |
| St Anthonys Clinic Pharmacy | 205,033 |
| St Arnault, A | 32,113 |
| St Barnabas Daycare Society | 110,222 |
| St Bernard House | 110,997 |
| St Chads Home For Boys | 55,819 |
| St Christophers Montessori School | 3,493 |
| St Crispins Villa Ltd | 120,477 |
| St Davids Guest Home | 5,744 |
| St Francis Xavier Daycare | 3,646 |
| St Helens (Vancouver) Ltd | 8,520 |
| St James Daycare Society | 34,624 |
| St James Home Help Service | 757,081 |
| St James Social Service Society | 642,782 |
| St John Ambulance | 85,293 |
| St John Council of BC | 24,700 |
| St John The Divine Daycare Centre | 46,797 |
| St Josephs Parish | 68,011 |
| St Josephs Preschool | 4,250 |
| St Judes Anglican Home | 625,695 |
| St Laurent, H | 28,114 |
| St Leonards Society | 5,000 |
| St Marys Indian Band | 12,500 |
| St Matthews Day Care Centre | 10,987 |
| St Matthews Daycare Society | 42,343 |
| St Michaels Centre | 660,915 |
| St Michaels Centre Adult Day Care | 97,532 |
| St Michaels Church Day Care Centre | 59,450 |
| St Michaels Day Care Centre | 6,834 |
| St Patricks House Society | 50,332 |
| St Pierre, A | 7,512 |
| St Vincent De Paul Society | 32,979 |
| Stack & M Denholm, T | 14,468 |
| Stack, T H | 22,291 |
| Stage North Theatre Society | 10,000 |
| Stahl, G, Dr | 8,398 |
| Stang, E | 14,968 |
| Staples, G | 7,512 |
| Starks, J | 19,034 |
| Stavroff, D | 28,640 |
| Stavroff, T | 2,550 |
| Stebanuk, A | 15,564 |
| Stedman, K | 3,701 |
| Stedmans Dept Store | 3,169 |
| Steedman, J A, Dr | 108,194 |
| Steele, B | 3,396 |
| Steeves, R | 2,000 |
| Stegemann, C | 8,208 |
| Stein, L, Dr | 2,829 |
| Stelkia, J | 10,000 |
| Stellaquo Band | 25,737 |
| Stelmaschuk & Associates Ltd, W J | 632,144 |
| Stelmaschuk, W J | 386,315 |
| Step By Step Special Needs Preschool | 35,860 |
| Step-By-Step Preschool Society | 148,425 |
| Stephen Lodge | 128,913 |
| Stephens, A | 2,540 |
| Stephenson, G H, Dr | 45,920 |
| Stephenson, P | 2,291 |
| Stepping Stones Childcare Centre | 20,506 |
| Stevens, P | 18,012 |
| Stevenson-Moore, P, Dr | 3,325 |
| Steveston Pharmacy Ltd | 74,074 |
| Stewart Community Reading Centre | 4,303 |
| Stewart, J C | 6,806 |
| Stewart, J W | 7,096 |
| Stewart, S, Dr | 2,065 |
| Stieda, A | 3,000 |
| Still, R L, Dr | 21,146 |
| Stimson Optical Inc | 5,704 |
| Stirling, C & D | 21,767 |
| Stirling House | 172,195 |
| Stirling, W | 4,464 |
| Stobbart, M | 4,030 |
| Stocker, G A, Dr | 2,524 |
| Stoffer, C | 28,756 |
| Stone Indian Band | 13,500 |
| Stone-Chilco Irrigation Project | 217,500 |
| Stonecipher, D | 3,470 |
| Stoner & District Recreation Commission | 6,103 |
| Stoney Creek Out of School Care Program | 12,886 |
| Stongs Markets | 6,827 |
| Stork Craft Ltd | 2,512 |
| Stratford, A | 5,769 |
| Stratford, L | 10,230 |
| Strathcona Adult Day Centre Society | 98,569 |
| Straub, M | 16,257 |
| Stringer, D W, Dr | 57,960 |
| Stringer, E M | 8,774 |
| Stringfellow, A | 10,650 |
| Stringfellow, D | 5,508 |
| Stroke Association of B C | 74,400 |
| Strong Rehabilitation Centre, G F | 1,263,112 |
| Stronski, E | 18,485 |
| Stuart Lake & District Association For The Mentally Handicapped | 15,941 |
| Stuart Lake & District Association For The Mentally Handicapped & Nechako Association For The Handicapped | 20,160 |
| Stuart Trembleur Band | 6,000 |
| Stuart-Nechako Community Services Society | 73,289 |
| Sturam, S | 6,611 |
| Sturgeon, A & O | 31,656 |
| Stusiak, A & J | 2,319 |
| Sub Shop Restaurant | 11,907 |
| Substop | 2,850 |
| Success | 7,000 |
| Sugar Bear Daycare Ltd | 15,678 |
| Sugar Cane Rodeo Committee | 3,500 |
| Sullivan, L & G | 10,484 |
| Sullivan, M | 10,885 |
| Sulphurous Lake District Volunteer Fire Department | 9,716 |
| Sumac Ridge Estate Winery Ltd | 4,367 |
| Summer of 73 Daycare Society | 26,514 |
| Summerland Chamber of Commerce | 7,290 |
| Summerland Community Homemaker Society | 187,642 |
| Summerland Pharmacy Ltd | 208,434 |
| Summerland Sportsmens Association, The | 3,500 |
| Sun Dew Foods Ltd | 5,140 |
| Sun Valley Rest Home | 396,137 |
| Sun Yat-Sen Garden Society, Dr | 333,333 |
| Sundance Daycare | 40,849 |
| Sunflower Day Care Centre | 27,691 |
| Sunlight Optical | 11,592 |
| Sunning Foods Co Ltd | 4,245 |
| Sunny Day Care | 17,076 |
| Sunny Grocery | 58,258 |
| Sunnybank Retirement Home | 361,737 |
| Sunnyside Daycare Centre | 18,272 |
| Sunnyside Guest Home | 55,408 |
| Sunnyslope Dog Grooming School | 2,472 |
| Sunrise Hotel | 4,380 |
| Sunseed Youth & Family Service Association | 416,388 |
| Sunset Area Child Care Centre | 5,624 |
| Sunset Daycare Centre | 45,516 |
| Sunset Pharmacy Ltd | 317,887 |
| Sunset Prairie Livestock Association | 226,095 |
| Sunset Resthome | 52,055 |
| Sunset Senior Citizens Home | 19,982 |
| Sunshine Coast Aquaculture Association | 5,000 |
| Sunshine Coast Arts Council | 16,742 |
| Sunshine Coast Community Resource Society | 23,092 |
| Sunshine Coast Community Services Society | 764,641 |
| Sunshine Coast Community Services Adult Day Care | 54,670 |
| Sunshine Lodge | 174,834 |
| Sunshine Optical 1982 Ltd | 5,312 |
| Sunshine Theatre Society | 29,750 |
| Sunshine Valley Little Peoples Centre | 12,065 |
| Sunshine Valley Little Peoples Place | 9,589 |
| Super Pharmacy | 5,828 |
| Super Save Optician | 5,689 |
| Super Valu Stores Ltd | 237,528 |
| Superbrand Foods Ltd | 8,513 |
| Superior Ladder Co Ltd | 10,498 |
| Surdell Taxi Ltd | 6,832 |
| Surette, G | 8,307 |
| Surgical Supplies (B C) Ltd | 123,800 |
| Surrette, M | 20,499 |
| Surrey & White Rock Home Support Association | 1,469,678 |
| Surrey Art Gallery | 34,000 |
| Surrey Association For Early Childhood Education | 379,120 |
| Surrey Association For The Mentally Retarded | 784,456 |
| Surrey Centennial Library | 170,000 |
| Surrey Co-Ordinating Centre | 383,153 |
| Surrey Community Resource Society | 524,716 |
| Surrey Community Resources Centre | 381,267 |
| Surrey Coordinating Society | 4,820 |
| Surrey Daycare Society | 47,365 |
| Surrey Public Library | 233,131 |
| Surrey Regional Chamber of Commerce | 9,540 |
| Surrey Rehabilitation Society | 156,861 |
| Surrey Rehabilitation Workshop | 8,883 |
| Sussex Out of School Care Centre | 3,718 |
| Suter, J | 40,715 |
| Sutherland Hills Rest Home Ltd | 766,448 |
| Sutherland, B | 47,028 |
| Sutherland, M | 2,000 |
| Suttons Funeral Directors Ltd | 5,217 |
| Suzara, A | 37,477 |
| Swan Valley Lodge | 404,239 |
| Swanson, M | 19,229 |
| Sweet Adelines Inc | 6,141 |
| Swindells, R & M | 59,296 |
| Syrett, M | 8,334 |
| Szasz, K | 12,288 |
| Sztabinski, K | 4,773 |
| T L C Health Services Inc | 2,443,409 |
| T N T Enterprises | 5,462 |
| Tabor Home | 721,677 |
| Tache Day School | 5,000 |
| Tahltan Band Council | 4,000 |
| Tahltan Recreation Committee | 2,183 |
| Tahsis Lioness Club | 3,157 |
| Tait, B | 2,301 |
| Takahashi, D N, Dr | 15,592 |
| Takahashi, E M | 2,138 |
| Takasaki, S T, Dr | 33,922 |
| Takoski, S & M | 7,294 |

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|---|---|
| Takoski, S | 18,133 |
| Talon Books Ltd | 7,400 |
| Tamahnous Theatre Workshop Society | 34,000 |
| Tammys Pacific Services | 5,364 |
| Tamplin, R E I Dr | 22,440 |
| Tandy Leather Co Ltd | 3,511 |
| Tansi Indian Friendship Centre | 16,464 |
| Tapps, S M | 6,829 |
| Tatar, E | 8,207 |
| Taylor Manor | 830,811 |
| Taylor Therapist Group Ltd | 13,534 |
| Taylor, D | 2,442 |
| Taylor, G | 8,060 |
| Taylor, L | 6,782 |
| Taylor, L | 14,266 |
| Teal Communications Inc | 2,100 |
| Tearse, D | 3,825 |
| Tearse, D & Y | 2,375 |
| Teasdale, A | 9,334 |
| Tebo, B L | 10,620 |
| Tecson, M P | 36,371 |
| Teddy Bear Day Care | 41,481 |
| Teddy Bears & Friends | 4,004 |
| Teddys Cafe | 4,010 |
| Tedesco, C | 15,363 |
| Tedorsthorst, S | 9,386 |
| Teigrob, K | 9,673 |
| Telephone Pioneers of America | 5,039 |
| Telfer International Inc | 11,301 |
| Telkwa Reading Centre | 2,608 |
| Tench, E | 10,165 |
| Tennyson Out of School Society | 18,398 |
| Tenth Ave Alliance Wee Care Daycare Centre | 44,667 |
| Termansen, P E, Dr | 4,680 |
| Terrace & District Arts Council | 6,495 |
| Terrace & District Chamber of Commerce | 4,483 |
| Terrace & District Christian Council For Human Resources | 23,100 |
| Terrace & District Community Services Society | 486,232 |
| Terrace Association For The Mentally Retarded | 220,222 |
| Terrace Cerebral Palsy Association | 120,211 |
| Terrace Child Development Centre | 6,200 |
| Terrace Co-Operative Association | 3,669 |
| Terrace Community Services Society | 100,150 |
| Terrace Concert Society | 2,000 |
| Terrace Day Care Centre | 18,879 |
| Terrace Drugs Ltd | 73,640 |
| Terrace Homemakers Services | 112,340 |
| Terrace Public Library Association | 38,625 |
| Terrace Travel Ltd | 30,299 |
| Terrace Water Polo Association | 19,028 |
| Terrace Womens Resource Centre | 5,200 |
| Terrace 1986 Winter Games Society | 35,000 |
| Terraceview Lodge Society | 1,149,527 |
| Texada Medical Clinic | 10,849 |
| Thatcher, H | 16,252 |
| Theatre B C | 3,345 |
| Theatre B C/B C Drama Association | 48,000 |
| Thibeault, H & S | 18,206 |
| Thibert, G | 20,731 |
| Thiessen, D & R | 9,302 |
| Thompson Country Tourist Association | 71,460 |
| Thompson Funeral Service Ltd | 2,398 |
| Thompson Valley Crisis & Counselling Service Association | 80,640 |
| Thompson-Nicola Rape Crisis Centre | 35,750 |
| Thompson, J C | 14,402 |
| Thompson, L | 42,199 |
| Thompson, N M | 7,519 |
| Thompson, R | 7,246 |
| Thompson, V | 9,946 |
| Thomson & Associates Ltd, T M | 3,420 |
| Thomson, G & S | 11,957 |
| Thomson Lodge | 8,631 |
| Thomson, E | 7,512 |
| Thorne, J | 18,368 |
| Thouret, M | 190,418 |
| Three Acre Wood Daycare Society | 7,666 |
| Three Links Care Society, The | 1,070,903 |
| Three Vets Ltd | 2,377 |
| Thriftys | 3,476 |
| Tibetan Refugee Aid Society | 10,000 |
| Tichy, D, Dr | 63,964 |
| Tien, G | 25,110 |
| Tilbury Regional Hospital Laundry Society | 22,150 |
| Tillicum After School Kids Club | 16,549 |
| Tillicum Daycare Society | 15,656 |
| Tillicum Haus Native Friendship Centre | 16,464 |
| Tillicum Haus Society | 8,000 |
| Tillicum Lodge | 1,866,807 |
| Timar Holdings (1982) Inc | 30,000 |
| Timberlake, A | 12,847 |
| Timberland Ski Club | 6,065 |
| Timberline Ranch | 6,383 |
| Timbrell, E | 19,024 |
| Timmins, J G | 14,461 |
| Tinkler, J | 21,008 |
| Tinney, M A | 14,124 |
| Tiny Tot Daycare | 16,528 |
| Tiny Tots Day Care | 9,606 |
| Tiny Town Daycare | 14,727 |
| Tishler & D Fairley, S | 35,052 |
| Titchener, P & G | 51,638 |
| Tobacco Plains Indian Band | 75,000 |
| Todd, G | 18,540 |
| Toews, J | 2,500 |
| Tofino Pharmacy | 11,145 |
| Tofino-Long Beach Chamber of Commerce | 3,530 |
| Tomaco Tours & Travel Service, P T | 44,652 |
| Tomslake & District Volunteer Fire Department | 20,000 |
| Tonn, E | 8,774 |
| Torok, K | 5,330 |
| Torp, E | 15,205 |
| Tot N Tyke Daycare | 58,315 |
| Total Communication Childrens Society | 140,856 |
| Total Communication Deaf Childrens | 109,491 |
| Totem Travel Service (Trail) Ltd | 6,614 |
| Totem Travel Service Ltd | 2,701 |
| Touch of Glass | 2,823 |
| Touchstone Family Association | 467,086 |
| Touchstone Theatre Company | 3,500 |
| Tourism Association of Southwestern B C | 29,026 |
| Tourism Association of Vancouver Island | 61,996 |
| Tourism Industry Association of BC | 5,000 |
| Town & Country Restaurant | 6,935 |
| Town Centre Optical | 2,427 |
| Townley, E & L | 53,470 |
| Toy Box Pre School Centre | 2,604 |
| Trafalgar Out of School Care Society | 4,941 |
| Traffic Injury Research Foundation of Canada | 2,924 |
| Trail & District Child Care Society | 136,700 |
| Trail & District Community Arts Council | 4,250 |
| Trail & District Day Care Society | 7,469 |
| Trail & District Home Support Services Association | 513,660 |
| Trail Chamber of Commerce | 4,891 |
| Trail Public Library | 25,139 |
| Trail Society For The Performing Arts | 2,000 |
| Travel Place, The | 2,270 |
| Travellers Hotel | 2,243 |
| Travelworld | 4,455 |
| Travenol Canada Inc | 5,681 |
| Traynor, L | 5,691 |
| Treasurer of Ontario, The | 20,515 |
| Tredger, W | 27,739 |
| Tree Island Steel Co Ltd | 2,000 |
| Tremayne, C E | 24,539 |
| Tremblay, C & E | 53,557 |
| Tremblay, F | 8,799 |
| Trend Rock Bit International Ltd | 2,289 |
| Tres Development Corp | 2,098 |
| Tri Cor Services (1984) Ltd | 118,968 |
| Trillium Health Care Society | 1,261,810 |
| Trillium Lodge | 854,127 |
| Trinity Center | 7,302 |
| Trinity Center Care Society | 1,167,547 |
| Trinity Park Lodge | 170,681 |
| Trio-Travel Ltd | 4,866 |
| Troll Resort Ltd | 3,974 |
| Trottier, C & D | 11,340 |
| Trout Lake Community Centre | 3,219 |
| Tru-Valu Optical Ltd | 77,049 |
| Tru-Vu Discount Optical Inc | 3,209 |
| Truscott, C E | 15,678 |
| Tsang, G, Dr | 3,661 |
| Tsawout Leadership Group | 6,000 |
| Tsawwassen Drugs | 124,643 |
| Tuason, A P, Dr | 69,956 |
| Tucker, A B, Dr | 8,004 |
| Tudor Lodge Rest Home | 41,655 |
| Tumbler Ridge Community Arts Council | 2,891 |
| Tumbler Ridge Day Care | 3,213 |
| Tumbler Ridge Health & Social Service Centre | 330,949 |
| Tumbler Ridge Health Care Services Society | 23,370 |
| Tumbler Ridge Library | 6,260 |
| Turf Hotel (1967) Ltd | 3,804 |
| Turk, J | 16,675 |
| Turnbull, T & A | 144,403 |
| Turner, E & S | 12,380 |
| Turner, E | 15,874 |
| Turner, K | 2,990 |
| Turning Point | 66,170 |
| Tweedsmuir Park Rod & Gun Club | 3,920 |
| Twin Cedars Rest Home | 316,595 |
| Twin Firs | 137,967 |
| Twin Oaks Guest Home | 2,315 |
| Ty-Crop Welding & Mfg Ltd | 2,373 |
| Tyee Pharmasave | 85,323 |
| Tyler, M & J | 4,355 |
| Typusiak, N J | 18,185 |
| U B C Bookstore | 3,688 |
| Ucluelet Indian Band Council | 30,000 |
| Ucluelet Lions Club | 2,086 |
| Ucluelet-Port Albion Chamber of Commerce | 4,250 |
| Uglene, L M, Dr | 4,729 |
| Ujimoto, G A | 17,680 |
| Ulkatcho Indian Band | 6,000 |
| Ulrich, D G, Dr | 13,054 |
| Ulrich, E | 11,997 |
| Umista Cultural Society | 10,000 |
| Unicef | 10,000 |
| Uniform Law Conference of Canada | 4,000 |
| Uniglobe Freedom Travel Ltd | 5,112 |
| Uniglobe Glenmar Travel Inc | 3,643 |
| Unitarian Services Committee | 12,000 |
| United Brotherhood of Carpenters & Joiners of America | 7,000 |
| United Buy & Sell Service | 2,773 |
| United Commercial Travellers | 68,566 |
| United Lodge Ltd | 120,414 |
| United Native Nations | 93,810 |
| United Native Nations Friendship Centre | 16,464 |
| United Optical | 17,424 |
| Unity Daycare Centre | 47,884 |
| Universal Furniture Industries (Canada) | 3,300 |
| University Endowment Lands | 35,153 |
| University Hill After School Care Society | 34,755 |
| University Hill Kinder Club | 12,751 |
| University Kindercare Society | 20,180 |
| University of B C Day Care Council | 12,203 |
| University of B C Press | 4,000 |
| University Pharmacy Ltd | 63,472 |
| Unrau, C | 86,880 |
| Unrau, D | 8,431 |
| Unrau, D | 3,527 |
| Unsworth, C | 18,525 |
| Uphill Memorial Home Society, Tom, The | 628,614 |
| Upjohn Health Care Services | 2,460,075 |
| Upper Fraser Valley Developmental Preschool Society | 96,146 |
| Upper Fraser Valley Society For The Retarded | 221,979 |
| Upper Fraser Valley Transition Society | 74,284 |
| Upper Halfway Livestock Association | 44,600 |
| Upper Island Planned Parenthood Clinic | 7,007 |
| Upper Island Union Board of Health | 2,266 |
| Urban, D E, Dr | 20,428 |
| Urquhart House | 40,320 |
| Urquharts Pharmacy Ltd | 160,065 |
| Utan Enterprises Ltd-Orian Home | 681,068 |
| Utrechts Conservatorium | 2,200 |
| Uvic Day Care Centre | 102,123 |
| Uvic Out of School & Summer Fun Program | 9,656 |
| Uvic Out of School Centre | 4,789 |
| V I Programs For Special Children | 9,240 |
| VISTA 1 | 4,452 |
| VISTA 2 | 4,452 |
| VISTA 3 | 5,465 |
| VISTA 4 | 4,452 |
| VISTA 5 | 7,949 |
| VISTA 6 | 3,866 |
| VISTA 7 | 4,452 |
| VISTA 8 | 4,249 |
| VISTA 9 | 4,452 |
| V S Services Ltd | 271,072 |
| Valemount Drugmart Ltd | 29,966 |
| Valemount Entertainment Society | 12,000 |
| Valemount Health Planning Society | 4,700 |
| Valemount Public Library | 7,331 |
| Valenciano, R & C | 21,227 |
| Valenciano, H S | 11,397 |
| Valenciano, R | 43,450 |
| Valentine Rest Home | 80,664 |
| Valhaven Home | 201,994 |
| Vallee, G | 15,810 |
| Valley Motor Inn | 2,499 |
| Valley Native Friendship Centre | 16,464 |
| Valley Pharmacy Ltd | 463,170 |
| Valley Royals Track & Field Club | 24,621 |
| Valleyhaven Guest Home | 226,389 |
| Valleyview Childcare Centre | 34,616 |
| Valleyview Funeral Home | 4,066 |
| Valleyview Hospital Volunteer | 15,000 |
| Van Der Meer, A | 18,012 |
| Van Der Molen, F | 7,846 |
| Van Der Molen, I | 7,199 |
| Van Drongelen, A | 3,350 |
| Van Ek-Veenstra, M & P | 72,628 |

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|---|---|
| Van Horne Residence | 81,932 |
| Van Leeuwen Home | 53,184 |
| Van Praet, J | 5,589 |
| Van Rensburg, M | 5,155 |
| Van Volkinburgh, S | 18,328 |
| Vancouver Academy of Music | 96,650 |
| Vancouver Allergy Supply | 3,080 |
| Vancouver Art Gallery Association | 301,000 |
| Vancouver Art Therapy-Institute | 3,690 |
| Vancouver Audiometric Associates Ltd | 2,442 |
| Vancouver Bach Choir | 15,000 |
| Vancouver Ballet Society | 6,750 |
| Vancouver Bilingual Preschool | 4,655 |
| Vancouver Board of Trade, The | 7,000 |
| Vancouver Botanical Gardens Association | 30,000 |
| Vancouver Cantata Singers | 4,000 |
| Vancouver Central Lions Club | 26,080 |
| Vancouver Chamber Choir | 32,000 |
| Vancouver Chinese Canadian Activity Centre | 5,659 |
| Vancouver Community Accountability Panel Society | 7,050 |
| Vancouver Community Workshop | 46,555 |
| Vancouver Crematorium Ltd | 6,170 |
| Vancouver East Cultural Centre | 86,500 |
| Vancouver Electronic Services Ltd | 3,583,333 |
| Vancouver Folk Music Festival | 15,000 |
| Vancouver Folkfest Committee | 3,000 |
| Vancouver General Insurance Agency | 4,267 |
| Vancouver Indian Centre Society | 121,673 |
| Vancouver Island Coach Lines Ltd | 2,140 |
| Vancouver Island Exhibition Association | 4,722 |
| Vancouver Island Haven Society | 87,689 |
| Vancouver Island Housing Association For The Physically Disabled (1976) | 36,121 |
| Vancouver Island Literary Society | 2,000 |
| Vancouver Island Piping Industry | 25,476 |
| Vancouver Island Programs For Special Children | 3,740 |
| Vancouver Island Providence Community Association | 28,585 |
| Vancouver Island Regional Library District | 1,033,583 |
| Vancouver Island Shakespeare Festival Society | 10,000 |
| Vancouver Life Skills Society | 26,681 |
| Vancouver Maritime Museum | 80,000 |
| Vancouver Mental Patients Association | 648,214 |
| Vancouver Multicultural Society of B C | 4,500 |
| Vancouver Museum | 140,000 |
| Vancouver Neurological Centre | 298,809 |
| Vancouver New Music Society | 13,750 |
| Vancouver Olympic Club | 8,498 |
| Vancouver Opera Association | 211,000 |
| Vancouver Oral Centre For Deaf Children Inc., The | 239,769 |
| Vancouver Performing Arts | 22,076 |
| Vancouver Public Aquarium | 28,000 |
| Vancouver Public Library | 280,000 |
| Vancouver Resource Society For The Physically Disabled | 1,184,401 |
| Vancouver Resource Society-Kelly Court | 152,949 |
| Vancouver Rowing Club | 12,000 |
| Vancouver Safety Council | 100,380 |
| Vancouver Society For Early Music | 20,000 |
| Vancouver Status of Women | 13,915 |
| Vancouver Symphony Society | 730,000 |
| Vancouver Talmud Torah Society | 257,568 |
| Vancouver Taxi Ltd | 24,042 |
| Vancouver Teen Challenge | 18,847 |
| Vancouver Variety Club | 85,000 |
| Vancouver Volunteer Society | 44,425 |
| Vancouver Women In Trades Association | 6,000 |
| Vancouver YMCA | 13,710 |
| Vancouver Youth Theatre | 10,000 |
| Vancouver-Richmond Association For The Mentally Handicapped People | 3,404,928 |
| Vanderhoof Hearing Impaired Association | 5,070 |
| Vanderhoof Homemaker Services | 82,376 |
| Vanderhoof Homemakers Society | 109,602 |
| Vanderhoof Pharmacy Ltd | 126,369 |
| Vanderhoof Public Library Association | 9,108 |
| Vanderhorst, M | 2,250 |
| Vanderploeg, M | 7,062 |
| Vaness, F L | 53,381 |
| Vanguard Plastics Ltd | 2,500 |
| Vankka, T K, Dr | 2,038 |
| Vans Place | 18,985 |
| Vansantvoord, D | 13,058 |
| Vansickle, K | 14,452 |
| Vansickle, W G, Dr | 2,997 |
| Variety Farm Training Centre | 57,288 |
| Varietys Treatment Centre For Children | 2,830 |
| Varnel, M | 10,634 |

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| Vedal, S, Dr | 14,283 |
| Veejay House | 7,785 |
| Veile Hotel | 8,146 |
| Venables, G | 26,823 |
| Vernon & District Association For The Mentally Handicapped | 190,521 |
| Vernon & District Chamber of Commerce | 28,354 |
| Vernon & District Homemaker Society | 801,031 |
| Vernon Community Arts Council | 8,745 |
| Vernon Community Music School | 12,500 |
| Vernon Drug Ltd | 119,492 |
| Vernon Figure Skating Club | 10,675 |
| Vernon Irrigation District | 58,571 |
| Vernon Judo Club | 19,973 |
| Vernon Optical Ltd | 7,295 |
| Vernon Planned Parenthood Clinic | 6,486 |
| Vernon Senior Citizens Recreation Society | 25,000 |
| Vernon Transit Service | 3,220 |
| Vernon Womens Transistion House Society | 107,096 |
| Versa Services | 1,447,588 |
| Versun Enterprises Ltd | 255,723 |
| VI Programs For Special Children | 5,280 |
| Via Rail Canada Inc | 9,258 |
| Vicon Medic Pharmacy | 161,737 |
| Victoria Amateur Swimming Club | 4,707 |
| Victoria Association For Community Diversion/Meditation Services | 91,156 |
| Victoria Child Sexual Abuse & Survivors Services | 27,324 |
| Victoria Chinatown Care Centre | 408,240 |
| Victoria Churches Group Home Society | 31,726 |
| Victoria College of Art | 19,000 |
| Victoria Conservatory of Music | 103,650 |
| Victoria Cool Aid Daycare | 28,618 |
| Victoria Cool-Aid Society | 215,705 |
| Victoria Cool-Aid Society Center | 167,527 |
| Victoria Crystalette Synchronized Swim Club | 2,228 |
| Victoria Drive Girls Softball Association | 2,000 |
| Victoria Foster Parent Association | 3,750 |
| Victoria Girls Alternative Program Society | 77,405 |
| Victoria Heritage Foundation | 8,500 |
| Victoria International Festival | 68,500 |
| Victoria Life Enrichment Society | 426,003 |
| Victoria Lodge | 172,882 |
| Victoria Native Indian Friendship Centre | 41,364 |
| Victoria Operatic Society | 12,725 |
| Victoria Prosthetic Laboratory | 142,943 |
| Victoria R E A D Society | 5,613 |
| Victoria Regional Laundry Society | 2,418,328 |
| Victoria Single Parent Resource Center Society | 31,416 |
| Victoria Symphony Society | 186,250 |
| Victoria Track & Field Club | 24,028 |
| Victoria Travel Shoppe Ltd, The | 4,014 |
| Victoria West Community Y | 68,444 |
| Victoria Womens Transition House Society | 133,306 |
| Victoria YM-YWCA Marigold | 5,261 |
| Victoria YM-YWCA Out of School Program | 119,192 |
| Victorian Order of Nurses Adult Day Care | 30,004 |
| Victorian Order of Nurses B C | 88,270 |
| Victorian Order of Nurses For Canada | 7,560 |
| Victory, B L | 12,877 |
| Viet Pharmacy Ltd | 166,349 |
| View Royal Fire Protection District | 3,267 |
| View Royal Incorporation Study Committee | 3,569 |
| Villa Cathay Care Home Society | 1,324,975 |
| Villa Pandora | 99,913 |
| Villa Vista Lodge | 161,433 |
| Village Day Care Centre | 11,358 |
| Village Day Care Society | 35,806 |
| Village Drug Mart Ltd | 13,710 |
| Village Markets Ltd | 2,008 |
| Village Pharmacy | 110,241 |
| Vincendeau, J | 3,366 |
| Vinge & Associates, Bernard C | 245,240 |
| Vinge, D R | 3,257 |
| Virjee, D | 3,000 |
| Vista Drugs (1980) Ltd | 108,458 |
| Vocational Training & Assistance Project | 2,475 |
| Vogue Hotel | 8,641 |
| Volunteer Grandparents Society | 51,898 |
| Vuorensivu, C & J | 69,578 |
| Vyse, H G, Dr | 59,808 |
| Wachsmuth, A, Dr | 14,251 |
| Waddell, F | 3,000 |
| Waddells Haven Guest Home | 242,680 |
| Waglisla Glilas | 27,113 |

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|---|---|
| Wain Road Manor | 42,213 |
| Wainwright, W M, Dr | 8,707 |
| Walker, M | 9,673 |
| Walkus, C | 4,046 |
| Walkus, C | 2,000 |
| Wallace, M E | 25,069 |
| Walman, W J | 3,615 |
| Walsh, C | 24,030 |
| Walsh, P | 78,426 |
| Walter, D | 7,195 |
| Walters, K C, Dr | 6,108 |
| Wan, K K, Dr | 2,675 |
| Ward Optical Ltd | 4,594 |
| Ward, A E | 10,037 |
| Wardrope, D & B | 15,012 |
| Warnerboldt, R | 10,805 |
| Warren & A Jervis, C | 17,946 |
| Warshawski, R J, Dr | 2,413 |
| Waterloo Manor | 2,520 |
| Watson, D B, Dr | 14,552 |
| Watterson, T J | 8,400 |
| Wayne & G D Wynne, C C W | 10,875 |
| Weaver, A | 2,000 |
| Weaver, B R | 25,654 |
| Weaver, G B, Dr | 24,684 |
| Webb, J | 4,805 |
| Weber, H | 13,606 |
| Websters Corners Daycare Centre | 49,849 |
| Wee Care Centre | 17,094 |
| Weiberg, G | 8,340 |
| Weinrath, A | 2,546 |
| Weisbeck, G | 27,346 |
| Weisenburger, E F, Dr | 22,246 |
| Weiss, V | 10,252 |
| Weitzel, D | 26,974 |
| Welch, S J | 3,924 |
| Weldon, J | 8,784 |
| Weldring, W | 26,470 |
| Wellington Opticians | 2,465 |
| Wells, A | 33,589 |
| Wenner, R A | 7,762 |
| Wennesland, D E | 15,024 |
| Wenowan Guest Home Inc | 219,252 |
| Wenth & T Evans, M | 27,655 |
| Werbowy, P S | 35,750 |
| Wernsen, S | 3,594 |
| Werry, D & L | 56,995 |
| Wes Pharmacy | 59,599 |
| Wescana Pharmacy Ltd | 155,615 |
| Wesley, B V | 2,000 |
| Wessel Optical Ltd | 13,353 |
| Wesseling, W | 7,676 |
| West Coast Connection | 64,796 |
| West Coast Health Care Services (Vancouver) Ltd | 249,122 |
| West Coast Health Care Services Ltd | 392,048 |
| West Coast Powerlifting Association | 4,500 |
| West End Adult Day Care | 117,789 |
| West End Community Centre Pre-School | 3,402 |
| West End Out of School Care Society | 9,464 |
| West End Pharmacy Ltd | 162,466 |
| West Hotel | 7,035 |
| West Kootenay Aquatic Society | 24,518 |
| West Kootenay Cerebral Palsy Association | 118,471 |
| West Kootenay Educational Resource Society | 33,186 |
| West Kootenay Regional Arts Council | 10,500 |
| West Kootenay Union Board of Health | 2,134 |
| West Point Grey Day Care Society | 7,525 |
| West Point Grey Under 3 Day Care Society | 10,423 |
| West Shore Laylum | 449,099 |
| West Side Family Place Society | 17,328 |
| West Vancouver Care Centre | 1,289,555 |
| West Vancouver Community Arts Council | 7,545 |
| West Vancouver Day Care Centre | 3,392 |
| West Vancouver Daycare Society | 17,186 |
| West Vancouver Otters Swim Club | 2,092 |
| West Vancouver S W A P Association | 32,045 |
| West Vancouver Senior Citizens Housing Society | 371,793 |
| West, E M | 15,764 |
| West, S, Dr | 91,129 |
| Westbank Drug Mart | 210,333 |
| Westcoast Reporting Ltd | 4,764 |
| Western Allergy Services Ltd | 17,768 |
| Western Canada Theatre Company | 59,000 |
| Western Canadian University Marine Biological Society | 5,000 |
| Western Community Incorporation Review | 4,000 |
| Western Community Outreach | 2,750 |
| Western Food Processors Association | 2,000 |
| Western Front Society | 9,000 |
| Western Greenhouse Growers Co-Operative Association | 10,200 |

| | $ |
|---|---|
| Western Institute For The Deaf | 383,362 |
| Western Intergrated Services Association | 130,111 |
| Western Joint Electrical Training Society | 53,496 |
| Western Management Consultants | 6,000 |
| Western Optical Ltd | 2,222 |
| Western Pacific Marine Ltd | 534,000 |
| Western Packaging Systems Ltd | 2,000 |
| Western Protein Foods Ltd | 2,000 |
| Western Pulp Inc | 165,000 |
| Western Rehabilitation Society (G F Strong) | 8,110,598 |
| Western Saws Ltd | 5,873 |
| Western Scale Co Ltd | 2,000 |
| Western Scientific Services Ltd | 21,610 |
| Western Society For Senior Citizens Services | 49,270 |
| Western Star Trucks Pacific Inc | 2,500 |
| Western Transportation Advisory Council | 73,506 |
| Westhaver, R | 9,547 |
| Westminster After School Society | 16,097 |
| Westminster Allergy Labs | 15,277 |
| Westminster Pharmacy | 522,005 |
| Westminster West End Pharmacy Ltd | 591,544 |
| Westover Out of School Care Society | 2,341 |
| Wests Department Store Ltd | 4,292 |
| Westsyde I D A Pharmacy | 46,086 |
| Westvale Foods Ltd | 6,669 |
| Westview United Nursery School | 3,861 |
| Westwood Vision Care Ltd | 7,938 |
| Westwood, M J | 2,757 |
| Whalley Legion Junior Band Parents Association | 21,773 |
| Whalley Optical Centre | 4,690 |
| Wheeler, D | 9,132 |
| Wheeler, K | 41,622 |
| Wheels For The Handicapped Society | 3,396 |
| Whiffen, V | 2,458 |
| Whiskey Jack Nordic Ski Club | 3,000 |
| Whispering Pines | 35,274 |
| Whispering Pines Lodge | 202,946 |
| Whistler Chamber of Commerce | 5,866 |
| Whistler Community Arts Council | 2,450 |
| Whistler Mountain Ski Corp | 2,915 |
| Whistler Office Services | 2,080 |
| White Clinic Pharmacy Ltd | 427,022 |
| White Gates Lodge | 197,657 |
| White Heather Manor (1981) Ltd | 194,021 |
| White House Guest Home Ltd | 223,293 |
| White Lake Volunteer Fire Department | 14,350 |
| White Lodge Rest Home | 140,205 |
| White Lunch Cafeteria | 11,628 |
| White Rock & South Surrey Chamber of Commerce | 6,690 |
| White Rock & Surrey Naturalists Society | 4,250 |
| White Rock Come Share Society | 132,147 |
| White Rock Coordinating Centre Society | 734,717 |
| White Rock Place Restaurant | 2,200 |
| White Rock Summer Theatre | 5,353 |
| White Rose Cafe | 6,200 |
| White, D | 2,351 |
| White, M | 14,541 |
| White, W | 2,000 |
| Whitecap Books Ltd | 16,327 |
| Whitewater West Industries | 2,500 |
| Whiteway, L | 18,644 |
| Whitley & S M Montpetit, M L | 6,575 |
| Whitley, M L | 3,217 |
| Wholesome Meals On Wheels Association of Port Alberni | 2,490 |
| Wichmann, E | 19,546 |
| Wiebe, D H, Dr | 41,930 |
| Wiebe, G | 14,667 |
| Wiebe, K | 9,993 |
| Wiesner, T & L | 40,658 |
| Wilberforce Cooper Care Society, The | 1,077,487 |
| Wilcox, J D, Dr | 10,824 |
| Wilcox, W, Dr | 14,454 |
| Wilderness Airline (1975) Ltd | 5,629 |
| Wilfling, F J, Dr | 24,816 |
| Wilkie, M & F | 61,403 |
| Wilkins, L H | 3,130 |
| Williams & L Bradley, J, Drs | 3,563 |
| Williams Lake & District Association For The Mentally Handicapped | 19,950 |
| Williams Lake & District Association For The Mentally Retarded | 406,797 |
| Williams Lake & District Chamber of Commerce | 3,590 |
| Williams Lake & District Day Care Centre | 30,868 |
| Williams Lake & District Homemakers Service | 346,013 |
| Williams Lake & District Senior Citizens Housing Society | 50,000 |
| Williams Lake Carnage Committee | 2,552 |
| Williams Lake Community Arts Council | 5,180 |
| Williams Lake Indian Band | 25,000 |
| Williams Lake Jubilee Care Society | 88,558 |
| Williams Lake Mustangs Junior Hockey Club | 21,995 |
| Williams Lake Optical | 31,835 |
| Williams Lake Planned Parenthood Clinic | 5,254 |
| Williams Moving & Storage (B C) Ltd | 4,188 |
| Williams, D | 10,000 |
| Williams, H | 10,367 |
| Williams, H F | 3,848 |
| Williams, J | 26,543 |
| Williams, J S | 2,900 |
| Williams, M P | 6,000 |
| Williams, R | 10,000 |
| Willits Taylor Drugs Ltd | 153,437 |
| Willowbrook Home | 123,961 |
| Willowdale Guest Home Ltd | 255,809 |
| Willowhaven Lodge | 52,422 |
| Wilshire Lodge | 1,147,201 |
| Wilson Banwell & Associates Ltd | 32,425 |
| Wilson Creek Community Centre | 247,134 |
| Wilson Landing Volunteer Fire Department | 4,000 |
| Wilson, G | 4,946 |
| Wilson, J | 27,366 |
| Wilson, T | 31,222 |
| Wilsons Boarding Home | 68,736 |
| Windermere District Social Service Society | 30,240 |
| Windermere Valley Child Care Society | 2,604 |
| Windermere Valley Foundation | 95,000 |
| Winfield Pharmacy Ltd | 195,901 |
| Wing Cafe | 15,522 |
| Wing, G | 58,929 |
| Wings Hotel | 6,703 |
| Wings Travel Service Ltd | 6,010 |
| Wins Transition House | 28,927 |
| Winstanley, B | 4,205 |
| Winter & S Winter, A | 4,171 |
| Winterdyk, J | 3,083 |
| Wintle, P B A | 8,138 |
| Wisteria House | 7,026 |
| Wisteria House Society | 179,498 |
| Withers, B | 2,248 |
| Withers, H | 9,674 |
| Withers, J | 3,217 |
| Witt, P A, Dr | 15,052 |
| Wittmeier, B | 3,000 |
| Witzke, A | 2,832 |
| Wolfe, D A, Dr | 45,825 |
| Wolfe, D | 16,179 |
| Woltum Food Basket Ltd | 3,017 |
| Women Against Violence Against Women/Rape Crisis Centre | 82,750 |
| Womens Auxiliary To G R Pearkes Centre For Children | 32,606 |
| Womens Sexual Assault Centre of Victoria | 59,500 |
| Wonder Grow Products Ltd | 15,000 |
| Wong, D, Dr | 23,232 |
| Wong, G | 15,900 |
| Wong, H | 4,057 |
| Woodbine Hotel | 2,887 |
| Woodcox, J | 13,591 |
| Woodcraft Ltd, Bestwood Industries Ltd, Metro Div, Mohawk Handle Canada Ltd | 3,000 |
| Woodgrove Senior Citizen Housing | 21,298 |
| Woodland, E & T | 5,177 |
| Woodruff, B | 8,868 |
| Woods, A | 7,513 |
| Woods, C B | 44,103 |
| Woodward Stores Ltd | 2,059,119 |
| Woodward, D | 4,164 |
| Woodwinds Community Support Society | 18,000 |
| Woolco Department Stores | 47,369 |
| Woolco Pharmacy | 381,549 |
| Woolworth Co Ltd, F W | 29,461 |
| Work World Enterprises Inc | 2,887 |
| Workers Compensation Board of B C | 4,771,872 |
| Workwear World | 16,895 |
| World Concern | 8,000 |
| World Vision of Canada | 15,750 |
| Wright Engineers Ltd | 2,000 |
| Wright, K | 10,000 |
| Wright, P G | 5,580 |
| Wright, S | 2,176 |
| Wrinch Memorial Pharmacy | 26,220 |
| Wylie, S | 41,506 |
| Wyman Dance Theatre, Anna | 65,000 |
| Wynne, C C & G D | 3,625 |
| Xantrex Technology Inc | 6,838 |
| Y & R Foods Services Ltd | 8,390 |
| Y M C A | 33,004 |
| Y M C A - Y W C A | 496,434 |
| Y M C A - Y W C A of New Westminster | 43,831 |
| Y W C A | 552,113 |
| Yale Hotel | 6,461 |
| Yalenka Ukrainian Cultural Society | 2,992 |
| Yaletown House Society | 130,000 |
| Yamaha Shop, The | 3,225 |
| Yardley, D | 9,006 |
| Yates, K P, Dr | 16,120 |
| Yee & L Kierans, W | 31,039 |
| Yellow Cab Co Ltd | 178,766 |
| Yellowhead Youth Resources Society | 19,413 |
| Yeung, D | 39,740 |
| Yeung, M, Dr | 3,277 |
| Yip, D K, Dr | 2,504 |
| Yip, G G, Dr | 2,242 |
| Yip, J E, Dr | 8,253 |
| Yong & R Knight, E | 8,285 |
| Yong & S M Mcewen, E | 69,892 |
| Yong, E | 40,105 |
| York, P | 3,000 |
| Yorston Medical Pharmacy | 68,069 |
| Young, S & J | 2,298 |
| Young Drivers of Canada | 6,288 |
| Young, M | 18,550 |
| Young, W O C, Dr | 3,528 |
| Your Eyes Only Optical Ltd | 3,410 |
| Youth Opportunities United | 3,141 |
| Youth Parliament of B C Alumni Society | 5,565 |
| Youth Residence | 44,629 |
| Youville Residence | 1,380,379 |
| Yucalta Lodge Society | 1,030,616 |
| Yuen, S, Dr | 117,455 |
| Yukon Drugs Ltd | 4,770 |
| Yule, T & K | 2,719 |
| Zacharias, A & N | 22,312 |
| Zackowski, G, Dr | 10,148 |
| Zackus, M R | 2,520 |
| Zahn, J | 3,284 |
| Zakevicius, B G M | 39,316 |
| Zaragoza De Los Rios, O & S | 6,100 |
| Zaskow, C | 5,000 |
| Zellers Inc | 34,120 |
| Ziegler Optical Ltd | 7,341 |
| Zion Park Manor | 671,069 |
| Zordell, J | 10,325 |
| Zweirs, T | 4,327 |
| 100 Mile & District Community Arts Council | 2,045 |
| 100 Mile House Community Club | 45,366 |
| 108Th Home | 6,004 |
| 1225 Hillside | 28,379 |
| 150 Mile Volunteer Fire Department | 31,142 |
| 270797 B C Ltd | 13,221 |
| 4 Way Food Market | 3,953 |
| 4-D Optical Co Ltd | 5,342 |
| 7-Eleven Day Care Centre | 4,660 |
| 744 (Cowichan) Squadron Administration | 85,287 |
| Grants under $2,000 | 6,069,382 |
| | 6,935,248,718 |
| Deduct receipts and credits applied against expenditures in financial statements but not so applied in the detailed supplier schedule — | |
| Advances to schools and other local districts, recovered through rural property taxes | (779,982,600) |
| Recoveries of expenditure made on behalf of other agencies | (4,622,474) |
| Total grants, contributions and subsidies | 6,150,643,644 |

# PAYMENTS TO INDIVIDUALS, FIRMS AND CORPORATIONS FOR SUPPLIES OR SERVICES RENDERED

## for the fiscal year ended March 31, 1985

| | $ |
|---|---|
| A & B Contracting | 7,767 |
| A & B Office Services Ltd | 5,442 |
| A & B Sound | 6,476 |
| A & C Contracting | 53,445 |
| A & D Holdings | 34,649 |
| A & D Trucking Ltd | 5,990 |
| A & E Sales & Service Ltd | 6,837 |
| A & G Contracting | 6,537 |
| A & L Painting | 18,726 |
| A & M Excavating | 58,960 |
| A & M Non-Ferrous Metals Ltd | 29,467 |
| A & M Traffic Control | 9,647 |
| A & R Contracting | 10,666 |
| A & R Logging Ltd | 6,935 |
| A A R Western Skyways Inc | 46,908 |
| A B C Industrial Emergency Care Training School Inc | 8,215 |
| A B C Pre-Kast Ltd | 706,928 |
| ABC Of Business | 32,399 |
| ABC-Cassidy Inc | 44,930 |
| ABF Business Forms Ltd | 99,625 |
| A B S Contracting Ltd | 168,671 |
| A B Trucking Ltd | 10,804 |
| A C E Courier Services | 87,696 |
| A C Paving Co Ltd | 9,475 |
| A D S Grading | 9,515 |
| A E Compugraph Inc | 5,450 |
| A G M Steel Industries Ltd | 12,234 |
| A I D Construction | 85,258 |
| A J Woodworking | 5,630 |
| A L C Airlift Corp | 22,321 |
| A L M Resources Ltd | 6,951 |
| A P I Laboratory Products Ltd | 6,642 |
| A P S Architectural Precast Structures | 466,914 |
| A T M Express Inc | 30,569 |
| A-Z Sponge & Foam Products Ltd | 42,431 |
| A-1 Golden Moving & Storage | 10,955 |
| A-1 Machine & Welding (1980) Ltd | 16,934 |
| Aamco Transmissions Inc | 6,473 |
| Aarons Trucking | 64,832 |
| Abbotsford School District 34 | 79,685 |
| Abbott Laboratories Ltd | 425,546 |
| Abbs, W | 18,251 |
| Abco Services Ltd | 7,765 |
| Abco Trucking | 23,509 |
| Aberford Resources Ltd | 24,758 |
| Able Auto Body | 5,721 |
| Absolute Security Services Ltd | 11,604 |
| Academic Press Canada | 75,550 |
| Academy Tents & Canvas | 15,408 |
| Accel Courier Co Ltd | 16,348 |
| Access Engineering Consultants Ltd | 5,875 |
| Accurate Rubber Products Ltd | 15,186 |
| Accutemp Refrigeration & Air Conditioning Ltd | 6,716 |
| Ace Asphalt & Maintenance Ltd | 488,178 |
| Ace Auto Towing | 6,148 |
| Ace Explosives (1984) Ltd | 59,209 |
| Acheson, M P | 27,179 |
| Achtem, R J | 59,019 |
| Ackert & W B Peters J Kendy J Blondeau, J | 19,776 |
| Acklands Ltd | 663,080 |
| Acme Bulldozing & Trucking | 11,826 |
| Acme Electric Ltd | 26,905 |
| Acme Locksmiths Ltd | 12,389 |
| Acme Seeley Inc | 197,116 |
| Acme Signalisation Inc | 6,900 |
| Acme Strapping Inc | 23,937 |
| Acme Supplies Ltd | 23,621 |
| Acorn Consulting | 9,923 |
| Acres Consulting Services Ltd | 133,345 |
| Acrow Canada Ltd | 709,854 |
| Acrylco Mfg Ltd | 6,059 |
| Act One Uniform Rentals Inc | 420,281 |
| Action Construction Ltd | 544,624 |
| Action Film Services Ltd | 8,566 |
| Action Marine | 5,983 |
| Active Auto Glass Ltd | 12,541 |
| Active Chemicals (1979) Ltd | 8,753 |
| Active Insulation Systems | 7,294 |
| Actton Super Save Gas Stations Ltd | 9,811 |
| Ad-Print Markings Ltd | 22,830 |
| Adair Trucking, J C | 8,218 |
| Adams & Son Ltd, J F | 31,458 |
| Adams Glass | 9,882 |
| Adams, S | 15,810 |
| Adams, S | 14,475 |
| Adanac International Forwarders Ltd | 5,701 |
| Adanac Lumber Ltd | 10,114 |
| Adaptive Testing Network Ltd | 12,500 |
| Adastra Aviation Ltd | 250,375 |
| Addison-Wesley Publishers Ltd | 915,184 |
| Addison, J | 5,240 |
| Addressograph Farrington Inc | 9,234 |
| Adey, M R, Dr | 7,750 |
| Adina Timber Ltd | 6,097 |
| Adlersparre & Associates Consulting Inc | 15,410 |
| Adventure Paving Ltd | 70,196 |
| Aegis Environmental Consultation | 12,927 |
| Aeon Construction Ltd | 203,137 |
| Aero Asphalt Paving (1982) Ltd | 201,241 |
| Aero Garment Ltd | 80,329 |
| Aerosol Fillers Inc | 5,172 |
| Aes Data Inc | 385,641 |
| Afree Investments Ltd | 5,062 |
| Agassiz Ready Mix Concrete & Gravel | 8,849 |
| Agassiz-Harrison School District 76 | 144,316 |
| Agency For Instructional Technology | 26,907 |
| Agency Press Ltd | 492,181 |
| Agent General London | 119,327 |
| Agripharm Suppliers Ltd | 12,494 |
| Ahlefeld, B | 18,126 |
| Aim Building Maintenance Ltd | 17,064 |
| Aim Instrumentation Ltd | 83,799 |
| Ainsworth Lumber Co Ltd | 151,204 |
| Air B C | 222,964 |
| Air Canada | 4,564,866 |
| Air Nootka Ltd | 37,643 |
| Air North Charter & Training Ltd | 50,249 |
| Airesearch Aviation Co | 7,071 |
| Airkem Of B C Ltd | 6,918 |
| Airpro Equipment Ltd | 32,317 |
| Airspan Helicopters Ltd | 45,637 |
| Airways Truck Rentals | 61,061 |
| Airways Truck Rentals & Leasing | 81,540 |
| Akhurst Machinery Ltd | 80,710 |
| Al & Sons Excavating Ltd | 43,230 |
| Aladdin Synergetics Inc | 148,296 |
| Alans Contracting | 7,420 |
| Alaska Highway News | 9,652 |
| Alberni Engineering & Shipyard Ltd | 5,351 |
| Alberni School District 70 | 1,115,825 |
| Alberni Septic Tank Service | 12,330 |
| Alberni-Clayoquot Regional Hospital | 377,605 |
| Alberta Labour | 7,616 |
| Alberta Research Council | 6,600 |
| Alberts Trailer Towing Ltd | 17,265 |
| Albion Fisheries Ltd | 40,675 |
| Albright, J | 18,784 |
| Albrite Lighting Ltd | 5,579 |
| Alcan Canada Products Ltd | 38,601 |
| Alco Service Ltd | 142,289 |
| Alcott, C | 36,468 |
| Aldar Transport Ltd | 6,023 |
| Aldous, H, Dr | 9,692 |
| Aledo Oil & Gas | 25,046 |
| Aleeda Motel | 9,657 |
| Alendal Contracting Ltd | 10,551 |
| Alert Bay Pile Driving Co Ltd | 90,372 |
| Alex Body Shop | 36,941 |
| Alexander Holburn Beaudin & Lang | 5,105 |
| Alexander Holburn Beaudin & Lang In Trust | 5,000 |
| Alexander, D | 6,745 |
| Alexander, J | 5,180 |
| Alexandria Sawmills Ltd | 17,747 |
| Alger Trucking, L D | 19,716 |
| Algoma Steel Corp Ltd | 35,399 |
| Alkan Air Ltd | 13,376 |
| All Kootenay Welding Supplies Ltd | 9,507 |
| All Points Express Ltd | 12,576 |
| All-Com Media Personnel | 10,700 |
| All-Out Graphics | 9,833 |
| All-Routes Express Ltd | 15,737 |
| All-Sea Enterprises Ltd | 112,575 |
| All-Tow Boat Moving Ltd | 9,430 |
| All-Ways Travel | 10,265 |
| All-West Glass (Burns Lake) Ltd | 7,388 |
| All-West Glass Smithers Ltd | 6,754 |
| All-West Glass Terrace Ltd | 8,912 |
| Allan Crane & Dragline Rentals Ltd | 10,208 |
| Allan Paper Stock Co Ltd | 8,933 |
| Allan Trucking, Fred | 49,696 |
| Allard Contractors Ltd | 188,063 |
| Allen & Hanburys | 41,274 |
| Allen Construction Ltd, Dave F | 6,371 |
| Allen Log Structures | 8,479 |
| Allen, A | 13,834 |
| Allens Log Structures | 9,056 |
| Allgo Logging Ltd | 64,051 |
| Alliance Engineering Works Ltd | 8,670 |
| Alliance Power & Equipment Inc | 6,157 |
| Allied Canada Inc | 135,405 |
| Allied Chemical | 1,305,660 |
| Allied Motorcycle Ltd | 27,119 |
| Allied Parts & Engine Rebuilders Ltd | 51,601 |
| Allied Shipbuilders Ltd | 21,083 |
| Allied Van Lines Ltd | 6,504 |
| Allied Wire & Cable Ltd | 6,924 |
| Allison Ranch | 35,328 |
| Allivar Services | 13,370 |
| Allright Ladder Co Of Canada Ltd | 5,906 |
| Allwest Foresty & Resources Services Ltd | 6,794 |
| Allwest Reporting Ltd | 55,290 |
| Allworld Shipping Ltd | 40,111 |
| Alpha Brush | 14,548 |
| Alpha Cine Service | 28,891 |
| Alpha Fiberglass Mfg Co | 23,242 |
| Alpha Hydraulics & Electric Ltd | 10,031 |
| Alpha Pharmaceutical Supplies Ltd | 62,926 |
| Alpine Auto Parts Ltd | 25,515 |
| Alpine Computers Ltd | 61,528 |
| Alpine Consulting | 30,031 |
| Alpine Contracting Ltd | 45,277 |
| Alpine Helicopters Ltd | 501,183 |
| Alpine Paving (1978) Ltd | 154,396 |
| Alpine Reforestation | 10,477 |
| Alpine Refrigeration & Air Conditioning Ltd | 5,393 |
| Alpine Tree Service Ltd | 14,283 |
| Alpine Water | 23,351 |
| Alpine Wholesale Ltd | 10,597 |
| Alpine Wiring Plumbing & Heating Supplies Ltd | 19,028 |
| Alpkern-Western Ltd | 47,534 |
| Als Custom Auto Body Ltd | 10,943 |
| Als Salad King Ltd | 162,282 |
| Alston Graphic Services | 16,994 |
| Alta Lake Contractors Ltd | 6,476 |
| Alta Lake Electric Ltd | 14,538 |
| Altair Aviation Ltd | 7,413 |
| Altman Kahn Zack Hammerberg & Ehrlich | 73,119 |
| Alucraft Products Ltd | 91,436 |
| Am Bruning | 27,684 |
| Am International Inc | 72,723 |
| Amabilis Forestry Services | 8,523 |
| Amaranthus Contracting | 39,058 |
| Amberine Products Ltd | 26,719 |
| Ambulance Charges Provincial | 19,374 |
| Ambulance Employees Union | 1,460,302 |
| Ambulance Employees Union Pension Fund | 236,706 |
| Amco Industrial Supplies Ltd | 55,765 |
| Amco Wholesale Ltd | 8,378 |
| Amendt, H H | 18,215 |
| American Airlines Training Corp | 94,029 |
| American Hospital Supply Canada Inc | 98,573 |
| American Printing House For The Blind | 36,681 |
| American Speech-Language-Hearing Association | 13,369 |
| Ammundsen Medical Supply Ltd | 14,429 |
| Amoco Canada Petroleum Co Ltd | 316,091 |
| Ampak | 40,898 |
| Amsco Service | 62,966 |
| Amstutz Contracting Ltd | 16,899 |
| Anamed Medical Supply | 48,620 |
| Anchikoski, R & A | 10,262 |
| Anchikoski Developments Ltd, Alan | 38,657 |
| Anchikoski, A | 16,910 |
| Anchor Industries Ltd | 46,319 |
| Andec Agencies Ltd | 9,435 |
| Andersen Contracting Ltd, N T | 532,968 |
| Anderson & Associates, J E | 13,633 |
| Anderson Air Ltd | 350,810 |
| Anderson Construction Co Ltd, Emil | 13,616,704 |
| Anderson Construction, Les | 14,165 |
| Anderson General Sales Ltd | 13,826 |
| Anderson Tank Service Ltd, A & A | 6,749 |
| Anderson Trucking Ltd, C D | 12,943 |
| Anderson, D | 5,319 |
| Anderson, D | 5,752 |
| Anderson, H A | 55,835 |
| Anderson, J | 10,540 |
| Anderson, J P | 17,419 |
| Anderson, P | 24,633 |
| Anderson, S | 20,957 |
| Andex Equipment Rentals | 6,445 |
| Andison, S | 14,055 |
| Andrew Consulting Ltd | 64,675 |

| | $ |
|---|---|
| Andrew Trucking, Ron | 117,353 |
| Andrew, F | 11,815 |
| Andrews Corporation, D C | 28,698 |
| Andrews Trucking | 28,498 |
| Andrews, D C | 9,509 |
| Andrews, P | 5,978 |
| Androshak, P | 35,800 |
| Andrykew Contract Hauling Ltd, V | 37,776 |
| Andy Logging | 5,432 |
| Angell, M | 10,910 |
| Angers Holdings Ltd | 60,224 |
| Anglican Diocese Of B C | 11,837 |
| Angus Aviation Ltd | 6,959 |
| Angus Catering Ltd | 5,983 |
| Angus Fire Armour Ltd | 18,520 |
| Angus Tien & Associates Ltd | 10,018 |
| Anixter Canada Inc | 33,565 |
| Ansan Industries Ltd | 10,790 |
| Answer, The | 5,725 |
| Antares Photo Air Inc | 74,347 |
| Anthony & Associates Contracting Ltd | 82,483 |
| Antifaev, S | 9,072 |
| Antonelli Trucking, J N | 11,823 |
| Antrim Yards Ltd | 16,084 |
| Antrobus Trucking Ltd | 6,037 |
| Aplin & Martin Engineering Ltd | 22,567 |
| Apollo Forest Products Ltd | 13,071 |
| Apollo Propane Sales & Service | 11,819 |
| Apollo Service (1983) | 6,019 |
| Apotex Inc | 19,249 |
| Appeldoorn Trucking Ltd, J W | 13,038 |
| Appin Consultants Ltd | 28,358 |
| Apple Automotive | 13,564 |
| Applied Mammal Research Institute | 51,143 |
| Applied Psychology Group Inc | 49,860 |
| Applied Research Laboratories | 8,696 |
| Apprenticeship & Employment Training | 11,279 |
| Appropriate Forest Services Ltd | 8,428 |
| Apps Mcleod | 21,505 |
| Apps, R N | 36,292 |
| Aqua-Blast | 11,235 |
| Araki Graphics | 6,866 |
| Arbolitos Silviculture | 12,051 |
| Arbordale Nurseries Ltd | 10,550 |
| Arboress Enterprises Ltd | 68,442 |
| Arbutus Grove Nursery | 405,382 |
| Arcas Associates Heritage Resource Consultants | 62,887 |
| Archdiocese Of Vancouver | 15,852 |
| Archipelago Marine Research | 10,329 |
| Arctec Alloys Ltd | 11,986 |
| Arctic Excavating | 33,175 |
| Arctic Light Vehicle Services Ltd | 9,772 |
| Arcus Consulting Ltd | 42,698 |
| Ardcorp Ltd | 43,943 |
| Ardills Construction (N A) Ltd | 6,129 |
| Argenta Contracting Ltd | 15,452 |
| Argus Film Productions Inc | 9,529 |
| Arjo Logging Ltd | 10,275 |
| Arksey Trucking Ltd, Ken | 28,607 |
| Armaco Electronics Ltd | 9,170 |
| Armag Holdings Ltd | 10,543 |
| Armar | 19,385 |
| Armature Electric Ltd | 16,874 |
| Armco-Westeel Inc | 3,032,421 |
| Armour & Saunders Ltd | 12,888 |
| Armour Security Systems Ltd | 50,054 |
| Armstrong & Sons, G E | 118,502 |
| Armstrong Sand & Gravel | 48,216 |
| Armstrong-Dagg Representatives Ltd | 16,362 |
| Armstrong, W | 5,819 |
| Arndt Contracting, Rocky | 13,200 |
| Arnes Backhoe Service | 8,495 |
| Arnett Consultant Ltd | 13,356 |
| Arnold & Son Ltd, E J | 8,594 |
| Aro Automotive & Industrial Supplies | 15,703 |
| Aronson Trucking, D | 5,596 |
| Arrow Lakes Hospital | 6,736 |
| Arrow Lakes School District 10 | 374,904 |
| Arrow Transportation Systems Inc | 7,190 |
| Artech Consulting Ltd | 8,340 |
| Artomas Contractors Ltd | 225,262 |
| Artsynthesis Education Consultants | 6,014 |
| Aseltine Trucking Ltd, Wayne | 12,060 |
| Asgaard Contracting Ltd | 17,048 |
| Ash Temple Ltd | 5,881 |
| Asher & Associates, P | 9,073 |
| Ashton, L | 8,425 |
| Ashurst & Main | 31,167 |
| Askey, A W, Dr | 24,822 |
| Asp, E | 5,706 |
| Aspen Planers Ltd | 26,949 |
| Aspinall & Associates Ltd, Craig | 59,127 |
| Aspol Motors (1982) Ltd | 6,707 |
| Asquith House Ltd | 5,184 |
| Associated Engineering (BC) Ltd | 1,301,824 |
| Associated Glass & Ceramics Ltd | 13,686 |
| Associated Helicopters Co Ltd | 146,619 |
| Associated Locksmiths Ltd | 6,729 |

| | $ |
|---|---|
| Associated Moving & Storage Ltd | 8,368 |
| Associated Sheet Metal Products Ltd | 22,191 |
| Association Of B C Grape Growers | 6,300 |
| Association Of B C School Superintendents | 5,000 |
| Ast Trucking Ltd, Reg | 25,392 |
| Astra Pharmaceuticals Canada Ltd | 20,957 |
| Astrographic Industries Ltd | 6,972,547 |
| Atco Pacific | 48,811 |
| Atelco Inc | 10,776 |
| Atelco Ltd | 8,522 |
| Atlantic Industries (N B) Ltd | 576,249 |
| Atlas Alloys | 7,282 |
| Atlas Aluminum Welding Ltd | 5,730 |
| Atlas Copco Canada Inc | 152,213 |
| Atlas Power Sweeping Ltd | 103,839 |
| Atlas Supply Co Of Canada Ltd | 14,949 |
| Atlas Van Lines (Canada) Ltd | 69,924 |
| Atlin Improvement District | 18,400 |
| Atlin Trucking & Cartage Ltd | 41,536 |
| Atmore, W M | 37,401 |
| Atom Motors (Prince Rupert) Ltd | 9,506 |
| Attrill, R | 6,446 |
| Atwood & Associates | 6,860 |
| Atwood, T L | 6,626 |
| Audio-Video Unlimited | 7,377 |
| Audiotronics Enterprises Ltd | 85,543 |
| Aurora Air Service Ltd | 39,144 |
| Auto Magic Car Wash (P G) Ltd | 17,592 |
| Auto Marine Electric Ltd | 1,155,065 |
| Auto Radio Service | 9,216 |
| Autotec Oil Co Ltd | 10,633 |
| Auxier, J | 39,359 |
| Avalon & Surrey Funeral Homes Ltd | 6,505 |
| Avcom International Ltd | 23,865 |
| Avenue Farm Machinery Ltd | 14,007 |
| Avery Label | 6,068 |
| Avesta Stainless Inc | 6,534 |
| Aviair Aviation Ltd | 89,128 |
| Aviation Electric Ltd | 48,515 |
| Avis Rent A Truck | 15,664 |
| Avison Management Services | 171,916 |
| Avon Knit | 14,384 |
| Axis Oil Corp | 36,319 |
| Axton Industries Ltd | 16,343 |
| Ayers, L G | 7,353 |
| Ayerst Laboratories | 25,091 |
| Ayerst Mckenna & Harrison Inc | 101,356 |
| B & A Rentals Ltd | 15,120 |
| B & B Contracting Ltd | 245,219 |
| B & B Industries | 16,809 |
| B & B Janitor Service | 8,688 |
| B & D Bobcat Services | 8,272 |
| B & E Grading | 103,637 |
| B & E Trucking | 13,758 |
| B & H Equipment Ltd | 21,806 |
| B & J Parts Ltd | 16,989 |
| B & L Bulldozing & Contracting | 24,658 |
| B & N Enterprises Ltd | 8,436 |
| B & R Contracting | 5,381 |
| B & R Corrosion Coatings Ltd | 31,000 |
| B & W Agricultural Services | 57,546 |
| B & W Agricultural Services Ltd & Kelowna Flightcraft | 16,111 |
| B A Blacktop | 201,982 |
| B A Blacktop (Cranbrook) Ltd | 362,930 |
| B A Blacktop Kamloops | 1,088,383 |
| B B C Education & Training Sales | 54,112 |
| B C A A Travel Agency | 45,233 |
| B C A Industrial Controls Ltd | 21,706 |
| B C Agricultural Research & Development Corp | 302,600 |
| B C Assessment Authority | 4,414,712 |
| B C Association For Children & Adults With Learning Disabilities | 20,015 |
| B C Association Of Colleges | 38,500 |
| B C Automatic Transmissions Ltd | 23,486 |
| B C Bearing Engineers Ltd | 57,181 |
| B C Brakes & Springs | 9,604 |
| B C Buildings Corp | 229,285 825 |
| B C Clean Wood Preservers Ltd | 7,136 |
| B C Conference Of The Mennonite | 5,380 |
| B C Conveying Machinery Ltd | 10,064 |
| B C Corps Of Commissionaires | 236,673 |
| B C Courthouse Library Society | 5,750 |
| B C Development Corp | 107,651 |
| B C Directories | 19,744 |
| B C Equipment Co Ltd | 22,962 |
| B C Fashion & Needle Trades Association | 20,000 |
| B C Forest Products Ltd | 55,076 |
| B C Government Employees Union | 14,147 |
| B C Honey Producers Association | 13,727 |
| B C House, London | 191,623 |
| B C Hydro & Power Authority | 3,640,556 |
| B C Industries | 18,516 |
| B C Institute Of Technology | 393,685 |
| B C Land & Insurance Agency (G R) Ltd | 7,462 |

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|---|---|
| B C Lions Society For Crippled Children | 6,486 |
| B C Marine Shipbuilders Ltd | 6,178 |
| B C Medequip | 27,574 |
| B C Medical Association | 100,543 |
| B C Pavilion Corp | 949,328 |
| B C Professional Legal Interpreters | 22,141 |
| B C Rail Ltd | 1,904,425 |
| B C Research | 211,032 |
| B C Safety Council | 22,733 |
| B C School Trustees Association | 33,944 |
| B C Shipper Supplies Ltd | 55,635 |
| B C Society For The Prevention Of Cruelty To Animals | 12,792 |
| B C Stevens Co Ltd, The | 206,872 |
| B C Systems Corp | 63,120,616 |
| B C Task Force For Immigrant Women | 397,098 |
| B C Teachers Credit Union | 28,000 |
| B C Telephone Co | 30,308,345 |
| B C Television Broadcasting System Ltd | 53,100 |
| B C Trappers Association | 8,402 |
| B C Wire Rope (1983) Ltd | 7,132 |
| B C-Yukon Air Service Ltd | 54,521 |
| B D H Chemicals Canada Ltd | 128,993 |
| B D S Traffic Control | 10,733 |
| B F A Educational Media (Canada) Ltd | 66,736 |
| B G Controls Ltd | 5,982 |
| B G M Construction Ltd | 216,107 |
| B I Contracting | 19,795 |
| B Js Mobile Services | 5,755 |
| B L Contracting | 9,367 |
| B P Exploration Canada Ltd | 14,806 |
| B T Communications | 25,945 |
| B W Creative Wood Industries Ltd | 7,410 |
| B W Services | 15,270 |
| Baalim Automotive Ltd | 12,753 |
| Babcock Contracting Ltd, Doug | 8,755 |
| Babos Recreation & Mechanical Service | 14,068 |
| Bache Securities | 38,785 |
| Bachman, M B | 5,100 |
| Backer Logging Ltd, E & K | 19,075 |
| Backyard Auto Body Ltd | 7,100 |
| Bad Debt Expense | 1,096,480 |
| Badiuk Contracting Ltd | 5,417 |
| Baehr, B P | 12,079 |
| Bagnall, C | 36,916 |
| Baigent Jackson & Blair In Trust | 23,000 |
| Bailey Personnel Ltd, Darlene | 8,013 |
| Bailey, M K | 5,231 |
| Bailie, S | 12,480 |
| Baillie, S | 6,240 |
| Bain, N | 6,125 |
| Bainbridge Contracting | 49,234 |
| Bains Gradall Service Ltd | 83,105 |
| Baird Backhoe Service Ltd, George | 9,505 |
| Baird Bros Ltd | 79,859 |
| Baird, C | 29,017 |
| Baird, J D | 6,535 |
| Baker & Taylor Co, The | 291,360 |
| Baker Healthcare Products Ltd | 130,265 |
| Baker Lovick Ltd | 691,700 |
| Baker Materials Engineering Ltd | 18,840 |
| Baker Supply Ltd | 15,806 |
| Baker Travel Ltd | 48,931 |
| Baker Trucking Ltd, S | 19,794 |
| Baker, C W | 14,439 |
| Baker, R S | 6,642 |
| Bakken Agencies Ltd | 20,754 |
| Bakken Excavating Ltd, B | 48,183 |
| Bakshi & Associates, R | 27,392 |
| Balagno & Associates Ltd, M | 96,705 |
| Balcaen Consolidated Contracting Ltd | 16,187 |
| Balco Industries Ltd | 32,977 |
| Baldwin Planning Consultants, Patricia | 24,634 |
| Balfour Guthrie (Canada) Ltd | 10,803 |
| Ball Signs Ltd, D | 17,626 |
| Ballantines Contracting Ltd | 62,166 |
| Ballegeer Bulldozing & Trucking Ltd, G | 36,397 |
| Ballin Inc | 16,858 |
| Ballyk, D M | 30,949 |
| Banco Equipment Ltd | 12,180 |
| Band Electronics Ltd | 11,155 |
| Bandstra, J | 40,133 |
| Bank Of B C | 102,942 |
| Bank Of Montreal | 226,142 |
| Bank Of Nova Scotia | 40,893 |
| Bank, G | 8,258 |
| Bankeno Resources Ltd | 274,230 |
| Bankers Trust Co | 28,931 |
| Banner Contracting Ltd | 39,470 |
| Banzer Contracting Ltd, Kurt | 13,149 |
| Bar Code Applications Ltd | 15,558 |
| Bar-O-Electric Ltd | 11,474 |
| Barber-Ellis Of Canada Ltd | 410,994 |
| Barbour, H | 6,400 |
| Barclay Trucking, John | 12,929 |
| Bard Canada Inc, C R | 48,439 |
| Barden Contracting Ltd | 6,993 |
| Barisoff & Sons Ltd, W | 23,652 |

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|---|---|
| Barker Contracting Ltd, W | 7,098 |
| Barkley International Ltd, Len | 318,013 |
| Barlow, P | 7,606 |
| Barmar Transport | 24,019 |
| Barnes Bulldozing & Crane Service | 35,849 |
| Barnes, S E | 16,776 |
| Barnett, G | 49,207 |
| Barr Bulldozing & Trucking, Fred | 10,360 |
| Barr Contracting (1968) Ltd | 27,304 |
| Barre Contracting | 8,724 |
| Barry, C | 32,478 |
| Barry, M | 11,564 |
| Barrys Moving & Storage | 12,892 |
| Bartel Motorsports (1985) | 19,387 |
| Bartel, S | 11,164 |
| Bartels Immunodiagnostic Supplies Inc | 5,223 |
| Bartle & Gibson Co Ltd | 15,636 |
| Bartlett Trucking, J | 11,805 |
| Baseline Logging | 6,948 |
| Basran Holdings Ltd | 10,506 |
| Basran Trucking Ltd, Karma | 82,134 |
| Bassett, R | 15,221 |
| Bastion Construction (1981) Ltd | 19,557 |
| Batchelors Datamedia Ltd | 7,414 |
| Bate Ltd, Herb | 118,489 |
| Bate, A | 65,473 |
| Bate, M A | 13,185 |
| Bateman Contracting Ltd, R J | 12,702 |
| Bateman Logging Ltd | 6,418 |
| Bates, J E | 6,490 |
| Battiston Bros Construction Ltd | 57,058 |
| Bauer Contracting Ltd | 5,055 |
| Bauer Industrial Equipment Ltd | 6,572 |
| Bauer Petroleums Ltd, A B | 6,302 |
| Baumgartel Gable Tretiak & Co In Trust | 7,000 |
| Bay, The | 8,487 |
| Bayer, W | 32,509 |
| Bazett, D C | 82,138 |
| Beach Contracting Ltd, A | 336,246 |
| Bearcat Construction Ltd | 13,613 |
| Beardsley & Associates | 20,263 |
| Bearing Outward Silviculture | 31,406 |
| Bearing Supply (Canada) Ltd | 6,115 |
| Beauchemin, P | 8,894 |
| Beaudette Contracting, Dennis | 8,710 |
| Beaudry Trucking, Jim | 18,066 |
| Beaufort Air-Sea Equipment Canada Ltd | 67,154 |
| Beautiful British Columbia Magazine | 8,782 |
| Beaven & Sons Enterprises | 27,672 |
| Beaven, L | 46,467 |
| Beaver Falls Machining Ltd | 5,721 |
| Beaver Foods Ltd | 52,592 |
| Beaver Lumber Co Ltd | 26,776 |
| Beaver Plastics Ltd | 958,854 |
| Beaver River Contracting Ltd | 6,536 |
| Beaver Tree Services Ltd | 26,303 |
| Beaver Valley Sand & Gravel | 25,713 |
| Beaverfoot Resources Ltd | 48,894 |
| Beckett, C | 14,532 |
| Beckman Industrial Corp | 7,478 |
| Beckman Instruments (Canada) Inc | 32,144 |
| Beckman Instruments Inc | 19,427 |
| Becton Dickinson Canada Inc | 179,803 |
| Bedard Logging Ltd | 5,957 |
| Bedard, D | 6,134 |
| Beddington & Son Backhoe Service | 20,485 |
| Beddington, S E | 17,444 |
| Bedell Contracting, Glen | 25,927 |
| Bedell Holdings, Vern | 146,205 |
| Beechwood Services Ltd | 46,714 |
| Beedle, A | 7,844 |
| Beegee Submarine Sandwich Shop Inc | 9,000 |
| Beeson Logging, Don | 50,500 |
| Behnsen Graphic Supplies Ltd | 26,771 |
| Bel-Par Industries Ltd | 12,121 |
| Belair, M | 41,670 |
| Belair, R | 10,902 |
| Belco Service Ltd | 5,449 |
| Bell & Bishop Ltd | 6,851 |
| Bell & Howell Ltd | 320,161 |
| Bell & Howell Micro Photo Division | 8,606 |
| Bell Canada | 15,952 |
| Bell The Mover Ltd | 10,319 |
| Bell Trucking, Bryan | 76,283 |
| Bell Ventures Ltd | 17,570 |
| Bell, A | 12,395 |
| Bell, B | 28,740 |
| Bell, D J | 35,091 |
| Bella Coola Consumers Co-Operative Association | 9,461 |
| Bella Coola Sand & Gravel | 9,246 |
| Bella Coola Waterworks District | 11,100 |
| Bellamore, S C | 23,416 |
| Belmont Construction Ltd | 798,728 |
| Belt Ltd, Art | 7,234 |
| Bema Industries Ltd | 121,261 |
| Bench Craft Leather Inc | 5,834 |
| Benchcraft Design | 5,537 |
| Benigan & W J Verigin, J | 5,000 |

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|---|---|
| Bennett & Emmott Ltd | 237,700 |
| Bennett Bell | 71,190 |
| Bennett, E | 35,278 |
| Bennett, G | 8,166 |
| Bens Contracting | 8,228 |
| Bens Towing | 5,459 |
| Benson, F | 8,250 |
| Bentley, B | 13,475 |
| Berekoff, F | 11,460 |
| Bereskin, S S | 13,866 |
| Berg Contracting Ltd | 13,200 |
| Berg, F | 85,916 |
| Berg, M | 14,808 |
| Berg, T L | 9,433 |
| Berks Intertruck Ltd | 50,654 |
| Berna Horne Marr | 9,223 |
| Bernard, L | 35,068 |
| Bernick, K | 6,350 |
| Berry Construction Ltd, C | 5,306 |
| Berry Engineering Ltd | 206,479 |
| Berry, K | 14,971 |
| Berryland Canning Co Ltd | 5,432 |
| Bertram Enterprises | 5,145 |
| Bescor Electric (1977) Ltd | 13,404 |
| Best Bulldozing Ltd | 13,297 |
| Best Universal Locks Ltd | 8,743 |
| Bestway Household Movers Ltd | 6,741 |
| Beta Industries Ltd | 18,751 |
| Better Methods Consulting | 56,813 |
| Better Transport Ltd | 31,708 |
| Betts Electric Ltd | 270,638 |
| Beyer-Brown & Associates Ltd | 8,867 |
| Beyer, H M | 17,105 |
| Bez Contracting | 7,088 |
| Bezanson Excavating Co Ltd | 18,727 |
| Biddlecombe, H J | 17,368 |
| Big & Little Tree Planting Ltd | 6,111 |
| Big Blue Construction Ltd | 25,921 |
| Big Country Storage Terminals Ltd | 23,734 |
| Big Springs Enterprises Ltd | 10,765 |
| Big Valley Auto Service Ltd | 6,524 |
| Bighorn Helicopters Inc | 215,664 |
| Bilawchuk, M | 7,500 |
| Billings, J | 23,830 |
| Billmar Contracting Ltd | 68,651 |
| Bills Recreation Centre Ltd | 6,851 |
| Bilpoltrading Division | 6,000 |
| Bilt-Ryte Fencing | 7,905 |
| Binks Mfg Co Of Canada Ltd | 16,100 |
| Binnie, E | 7,601 |
| Biological Equipment | 9,921 |
| Bioproducts Inc | 14,574 |
| Birch Grove Enterprises | 23,943 |
| Birchall, G, Dr | 5,680 |
| Bird, R B | 7,508 |
| Birks & Sons Ltd, Henry | 42,826 |
| Birnie (1981) Ltd, G H | 23,665 |
| Bishop, J | 5,408 |
| Bissett Ltd, Lance | 65,278 |
| Bjork, W | 35,582 |
| Bjornson Bulldozing Ltd | 6,520 |
| Black Construction, George | 8,461 |
| Black Contracting, D | 27,035 |
| Black Top Cabs Ltd | 6,673 |
| Black, A E | 10,062 |
| Blackburn Excavating Ltd | 5,476 |
| Blackhall Electrical Services Ltd | 8,640 |
| Blackhams Construction Ltd | 32,765 |
| Blackhams Sand & Gravel | 47,261 |
| Blackman Bros Industries | 7,170 |
| Blackwater Grading | 10,506 |
| Blackwater River Logging | 68,750 |
| Blaeden Contracting Ltd | 8,746 |
| Blaine Group Inc, W D | 5,621 |
| Blair Construction Ltd | 324,105 |
| Blair-Behnsen Ltd | 17,169 |
| Blair, A | 18,100 |
| Blair, A | 17,638 |
| Blais, P | 7,893 |
| Blakes Moving & Storage | 54,355 |
| Blaneys Travel Service Ltd | 14,981 |
| Blaskos Egg Farms Ltd | 23,271 |
| Blastrock, A E | 5,959 |
| Blazer Power Washing Inc | 5,817 |
| Bleasdale Ford Tractor Sales Ltd | 6,822 |
| Blenheim Roofing Drainage & Chimneys | 5,390 |
| Blew, H & P | 6,994 |
| Blinston, B | 28,202 |
| Bliss, G | 5,250 |
| Block Drug Co Canada Ltd | 5,754 |
| Blomquist, E A | 7,350 |
| Blood Associates, Donald A | 18,239 |
| Bloom & Sigalet Ltd | 78,656 |
| Bloomfield & Son, L | 8,221 |
| Blue & White Moving & Storage Co Ltd | 9,964 |
| Blue Canyon Concrete Ltd | 13,674 |
| Blue Collar Reforestation Co | 18,302 |
| Blue Lake Contracting Ltd | 61,899 |

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|---|---|
| Blue River Improvement District | 11,907 |
| Bluebird Cabs | 16,319 |
| Bluesky Oil & Gas Ltd | 294,196 |
| Blun[illegible]n, B R | 11,283 |
| Blundell Contracting Co Ltd, Ron | 5,024 |
| Bobell Trucking Ltd | 51,062 |
| Bobren Sentry Systems | 10,179 |
| Bobs Heavy Duty | 14,298 |
| Bobs Mercantile Ltd | 57,136 |
| Bocking Le Frank Consultants Ltd | 16,584 |
| Bocking, M | 12,846 |
| Bodnar Machine Shop & Repair | 5,857 |
| Body Shop, The | 6,117 |
| Boehm Trucking Ltd | 17,381 |
| Boehringer Ingelheim Canada Ltd | 12,663 |
| Boeing Computer Services Canada Ltd | 96,496 |
| Boileau Electric Ltd | 13,765 |
| Bolster Enterprises Ltd | 134,720 |
| Bolster Ventures Ltd | 81,453 |
| Boltwood Contracting, Dan | 9,126 |
| Bomac Contracting Ltd | 5,149 |
| Bomar Grading Ltd | 80,864 |
| Bombardier | 48,558 |
| Bonanza Resources Ltd | 23,786 |
| Bond Trucking, C | 18,080 |
| Bonderove & Sons Contracting Co Ltd | 31,888 |
| Bonner & Mcnair | 46,436 |
| Bonneville Holdings Ltd | 7,470 |
| Bonnie Brite Dry Cleaners | 5,505 |
| Bonter, M | 12,519 |
| Boon, D | 35,378 |
| Booth Enterprises | 12,847 |
| Booths Backhoe Service | 16,000 |
| Boots Drug Stores | 8,667 |
| Border Brokers Inc | 7,193 |
| Border Sand & Gravel Ltd | 21,453 |
| Boreal Silviculture Services | 35,621 |
| Borek Air Ltd, Kenn | 114,419 |
| Borek Construction Ltd | 114,827 |
| Boring Snow Plowing, W | 34,731 |
| Borrett, R | 5,400 |
| Borstad Cartage Ltd | 38,161 |
| Borstad Welding Supplies (B C) Ltd | 38,387 |
| Borstad Welding Supplies Ltd | 14,835 |
| Bott & Co (1976) Ltd, Frank L | 72,471 |
| Boudreau, C | 11,325 |
| Boughton & Co | 8,834 |
| Boulanger, N | 7,248 |
| Boulder Blasting Ltd | 21,375 |
| Boundary Cartage & Excavating Ltd | 35,335 |
| Boundary Electric Ltd | 6,235 |
| Boundary Forestry Consulting | 59,176 |
| Bourgeois, L Y | 22,738 |
| Bovill Contracting Ltd, Tom | 9,095 |
| Bow Horn Bay Fire Protection District | 32,559 |
| Bowen Island Fire Protection District | 46,566 |
| Bowen, G | 33,821 |
| Bower, C | 8,323 |
| Bowers & Connell Automotive Repairs | 7,421 |
| Bowers Funeral Service Ltd | 9,474 |
| Bowers Medical Supply Co | 176,709 |
| Bowers, J A | 6,454 |
| Bowker Co, R R | 12,373 |
| Bowman Products (Canada) Ltd | 11,563 |
| Boxmaster | 29,466 |
| Boyce, L | 7,372 |
| Boyd Distributors Ltd | 8,794 |
| Braam Contracting, R C | 8,391 |
| Braby Motors Ltd | 8,601 |
| Bradbrooke Crawford Green | 56,788 |
| Bradford & Sons Ltd, P | 36,990 |
| Bradford Trucking | 20,436 |
| Bradford Trucking W J & Sons J F | 6,234 |
| Bradford Trucking, H | 76,065 |
| Bradshaw-Stradwick (1979) Inc | 15,571 |
| Braeside Contracting | 7,541 |
| Braimac Sales Ltd | 14,346 |
| Braisher Contracting, O W | 114,437 |
| Braisher, D W | 16,218 |
| Brakkie Enterprises | 11,030 |
| Bramco Esso Service | 19,408 |
| Bramhill Trucking, Rick | 22,573 |
| Brammall, R O, Dr | 10,893 |
| Brandl Ltd, V E | 16,115 |
| Branson Auto Ltd, Robert | 13,176 |
| Branstrom, D | 6,522 |
| Brant Computer Services B C Ltd | 6,901 |
| Bratton Ltd, H | 68,043 |
| Braun, D | 16,584 |
| Brazion Valley Contracting | 13,898 |
| Breaks Bulldozing, Ken | 8,517 |
| Breault, N J | 6,800 |
| Bredt, D R | 32,379 |
| Brenpar Construction Ltd | 14,477 |
| Brent Surgical Ltd | 15,339 |
| Brentwood Dodge Ltd | 47,904 |
| Brentwood Enterprises Ltd | 247,812 |
| Bretts Chevrolet Oldsmobile Cadillac Ltd | 18,498 |

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|---|---|
| Brewer, M | 6,042 |
| Brewer, R H | 7,700 |
| Brewin Milne & Morley | 86,102 |
| Brewster Ltd, J W | 90,600 |
| Brewster Mountain Services | 7,098 |
| Bridge River-Lillooet News | 5,389 |
| Bridgeport Collision Ltd | 5,949 |
| Brigden, D | 33,363 |
| Briggs, R F, Dr | 47,062 |
| Brink, R | 29,616 |
| Brinkman & Associates Reforestation Ltd | 425,356 |
| Brinkman Contra[illegible] Ltd, D | 19,147 |
| Brinks Canada Ltd | 24,984 |
| Bristol Laboratories Of Canada | 62,528 |
| Bristol-Meyers Pharmaceuticals | 20,318 |
| Britco Structures Ltd | 142,257 |
| British American Bank Note Inc | 35,075 |
| Brittain Steel Ltd | 3,826,444 |
| Britton Electrical Services Ltd, Bus | 9,109 |
| Bro-Dart | 8,906 |
| Broad Trucking, Ed | 8,620 |
| Broadfoot & Sons Trucking Ltd | 9,237 |
| Broadway Printers Ltd | 19,219 |
| Broadway Shell Service | 12,825 |
| Brogan, L | 11,414 |
| Brokenshire, A S | 7,186 |
| Brooker Wheaton Aviation Ltd | 15,777 |
| Brooks & R Buss, D | 5,844 |
| Brooks Contracting Ltd, Stan | 87,114 |
| Brooks Trucking, F | 16,804 |
| Brooks-Corning Co | 116,950 |
| Brothers, D L | 64,649 |
| Broughton Communications Group | 33,716 |
| Brown & Associates, David P | 15,502 |
| Brown Co Publishers, W C | 6,992 |
| Brown Contracting Ltd, Guy | 29,797 |
| Brown Contracting Ltd, J R | 62,652 |
| Brown Logging, M L | 18,238 |
| Brown, A G D | 57,317 |
| Brown, B | 11,153 |
| Brown, C | 5,817 |
| Brown, G | 17,366 |
| Brown, J | 7,366 |
| Brown, L A | 22,575 |
| Brown, T | 64,452 |
| Browne, S | 16,628 |
| Brownies Cartage Ltd | 7,845 |
| Bruce Trucking, J | 8,864 |
| Bruel & Kjaer Canada Ltd | 43,095 |
| Bruneau, R A | 53,872 |
| Brunette Machine Works Ltd | 48,823 |
| Bryans Transfer Ltd | 21,940 |
| Bryant Aviation Services Ltd | 56,613 |
| Bryant Trucking Ltd | 6,148 |
| Bryant, J W | 30,848 |
| Bryson, R J | 6,099 |
| Buchanan Pontiac-Buick Ltd | 7,656 |
| Buchholtz Contracting | 18,200 |
| Buchholtz, C | 8,016 |
| Buck Ford Sales Ltd, D | 5,272 |
| Buck Lowbed Service Ltd | 14,358 |
| Buckerfields Ltd | 69,136 |
| Buckland & Taylor Ltd | 226,150 |
| Buckshons Pharmacy Ltd | 26,123 |
| Budd, S | 24,304 |
| Budget Brake & Muffler | 29,472 |
| Budget Rent A Car & Truck | 18,908 |
| Budget Rent-A-Car | 45,972 |
| Budget Rent-A-Truck | 60,229 |
| Budget Travel Ltd | 26,649 |
| Budlovsky, A | 14,814 |
| Buds Truck & Equipment Ltd | 95,195 |
| Bufo Inc | 75,572 |
| Building Independent Living With The Disabled | 20,700 |
| Bulkley Moving & Storage Ltd | 16,851 |
| Bulkley Valley Farm Supply Centre Ltd | 12,527 |
| Bulkley Valley School District No 54 | 390,266 |
| Bulkley Valley Wholesale Ltd | 10,239 |
| Bulkley-Nechako Regional Hospital District | 503,686 |
| Bull Housser & Tupper In Trust | 14,508 |
| Bulldog Bag Ltd | 73,305 |
| Bullen, A D | 7,130 |
| Bulley Construction, E | 32,303 |
| Bullfrog Automatics Ltd | 8,189 |
| Bullin Construction, Jack | 165,903 |
| Bumstead Water Service | 32,459 |
| Bunks Contracting | 37,172 |
| Buntain, R | 6,000 |
| Bunton, P, Dr | 18,995 |
| Burch Commercial Interiors Inc | 6,465 |
| Burd Chrysler, Warren | 6,927 |
| Burden, A | 5,310 |
| Burden, K | 32,814 |
| Burdeniuk, M | 8,205 |
| Burdett, E | 34,859 |
| Burgess Backhoe, Wes | 5,882 |
| Burgess Publishing Co | 10,067 |
| Burgess, E | 12,621 |
| Burgis, P | 12,271 |
| Buri Milne | 29,524 |
| Burke-Robertson Chadwick & Ritchie | 30,434 |
| Burlington Northern Railroad Co | 39,428 |
| Burnaby School District 41 | 40,169 |
| Burnett & Associates, D H | 75,444 |
| Burnett Resource Surveys Ltd | 430,073 |
| Burnett Trucking Ltd, A W | 11,357 |
| Burns Lake & District Hospital | 5,295 |
| Burns Lake Automotive Supply Ltd | 14,099 |
| Burns Lake Native Logging Ltd | 11,294 |
| Burns Lake School District 55 | 553,286 |
| Burns Meats Ltd | 150,734 |
| Burns, R | 10,905 |
| Burns, T E | 45,961 |
| Burr, K | 14,425 |
| Burrard Air Ltd | 10,829 |
| Burrard Mechanical Ltd | 15,160 |
| Burrard Yarrows Corp | 474,120 |
| Burrell, D | 8,342 |
| Burrell, E | 28,360 |
| Burrell, G E | 59,329 |
| Burrell, L | 12,565 |
| Burridges Enterprises Ltd | 6,124 |
| Burris Clinic, The | 7,750 |
| Burroughs Canada | 51,218 |
| Burroughs Wellcome Ltd | 35,032 |
| Burrow, E H | 5,077 |
| Burt Equipment Ltd | 28,023 |
| Burtek Marketing Inc | 12,913 |
| Burton Consulting Inc | 5,257 |
| Bury Media & Supplies Ltd, R | 16,812 |
| Bush River Logging | 11,166 |
| Business Flights Ltd | 21,710 |
| Business Telecom Equipment | 12,602 |
| Business World | 24,561 |
| Bussiere Trucking | 15,886 |
| Bustard & Associates, D | 18,000 |
| Buster Excavating | 12,913 |
| Busy Bee Machine Tools | 5,700 |
| Butler Bros Supplies Ltd | 216,320 |
| Butler Contracting, L | 11,487 |
| Butlin, R J | 338,136 |
| Butt & Bowes Food Equipment Ltd | 13,023 |
| Butterworth & Co (Canada) Ltd | 55,584 |
| Buzdon Enterprises Ltd | 9,488 |
| Buzikievich, S J | 14,319 |
| Byford Technical Forest Services, R | 6,341 |
| Byhan Developments Ltd | 9,413 |
| Byrd, K L | 9,225 |
| Byrne Piledriving (Burnaby) Ltd | 13,000 |
| Bytown Diesel Sales Ltd | 22,585 |
| C & A Logging Ltd | 54,435 |
| C & C Logging Ltd | 105,141 |
| C & C Merchants Wholesale Ltd | 6,301 |
| C & C Operations | 9,453 |
| C & D Logging | 11,255 |
| C & E Auto Parts Ltd | 5,002 |
| C & R Tree Service | 10,537 |
| C & S Contracting Services | 6,170 |
| C & S Tire Service (1968) Ltd | 24,451 |
| C A E-Morse | 10,805 |
| C B A Engineering Ltd | 256,469 |
| C C H Canadian Ltd | 41,982 |
| C C I Aviation Ltd | 33,355 |
| C C S Contracting Ltd | 23,247 |
| C D I Computer Distribution Inc | 19,067 |
| C D Nova Ltd | 89,081 |
| C F B V Ltd | 5,857 |
| C F T K-C K T K Radio | 6,564 |
| C G M Services Ltd | 77,634 |
| C K Enterprises | 15,977 |
| C K P G Television Ltd | 6,206 |
| C M P Sports | 17,411 |
| C M Q Communications Inc | 30,775 |
| C P I Equipment Ltd | 52,285 |
| C R B Logging Co Ltd | 150,825 |
| C V Auto Service Ltd | 6,061 |
| C Y S Scientific Instruments Ltd | 16,020 |
| C-I-L Inc | 9,935 |
| C-I-L Paints Inc | 34,693 |
| Cabletel Communications Inc | 6,364 |
| Cabott Construction Ltd, Walter | 1,102,805 |
| Cadrin, C | 5,000 |
| Cairns, R | 73,327 |
| Cal Contracting | 15,470 |
| Cal-Vic Trucking Ltd | 15,267 |
| Calco Resources Ltd | 13,371 |
| Calcomp-Sanders (Canada) Ltd | 22,290 |
| Calgary Computer Products | 7,266 |
| Calinda Contracting Ltd | 51,512 |
| Call Construction Ltd | 7,091 |
| Callow Insurance Agencies Ltd | 264,642 |
| Caltec Scientific (Alberta) Ltd | 15,311 |
| Caltron Business Machines Ltd | 6,837 |
| Calverley Forestry Services | 8,558 |
| Cambie Laundry | 13,511 |
| Cambium Enterprises | 7,962 |
| Cambly, M A | 10,752 |
| Cameron, M | 12,570 |
| Camosun College | 24,405 |
| Camozzi Co Ltd, L W | 10,696 |
| Camp Systems Of Canada Ltd | 9,324 |
| Campbell & Associates Ltd, J K | 7,294 |
| Campbell & Pye Excavating Ltd | 117,780 |
| Campbell & Son Ltd, Malcolm | 50,259 |
| Campbell Ann Industries | 10,002 |
| Campbell Construction Ltd | 49,462 |
| Campbell Contracting Ltd, K G | 8,291 |
| Campbell Enterprises Ltd, Dan | 72,829 |
| Campbell Ltd, Gordon | 79,829 |
| Campbell Ltd, R | 37,729 |
| Campbell Ranches Ltd | 22,300 |
| Campbell River & District General Hospital | 6,585 |
| Campbell River Industrial Electronics Ltd | 8,997 |
| Campbell River School District 72 | 1,917,676 |
| Campbell Scientific Canada Corp | 61,206 |
| Campbell Van Lines, A M J | 14,776 |
| Campbell, A | 29,363 |
| Campbell, A | 53,979 |
| Campbell, C | 9,091 |
| Campbell, F | 14,448 |
| Campbell, J | 14,175 |
| Campbell, K | 26,187 |
| Campbell, L | 30,222 |
| Campbell, M | 15,373 |
| Campion Marine Inc | 6,104 |
| Campney & Murphy | 45,448 |
| Camsell Lake Contracting Ltd | 23,164 |
| Can Do All Marine (1983) Ltd | 15,300 |
| Can Test Ltd | 13,179 |
| Can-Am Containers Ltd | 6,691 |
| Can-Ex Truck Rental | 302,838 |
| Can-Jay Air Conditioning | 8,695 |
| Cana Rentals Ltd | 14,264 |
| Canada Cement Lafarge Ltd | 31,445 |
| Canada Cordage Inc | 18,275 |
| Canada Envelope Co | 102,404 |
| Canada Jet Charters Ltd | 1,513,719 |
| Canada Law Book Ltd | 106,193 |
| Canada News-Wire Ltd | 49,810 |
| Canada Packers Chemicals | 5,797 |
| Canada Packers Inc | 186,416 |
| Canada Pension Plan Matching | 11,906,916 |
| Canada Post Corporation | 9,221,992 |
| Canada Printing Ink Co Ltd | 13,384 |
| Canada Safeway Ltd | 92,724 |
| Canada Ticket Inc | 31,864 |
| Canada Trust Co | 1,696,672 |
| Canada Valve Inc | 29,289 |
| Canada West Labels Ltd | 6,794 |
| Canada-Wide Communications (1981) Corp | 7,758 |
| Canadensis Consulting | 12,194 |
| Canadian Aqualine Products Ltd | 9,720 |
| Canadian Auto Carriers Ltd | 12,816 |
| Canadian Bank Note Co Ltd | 49,813 |
| Canadian Battery Corp Ltd | 27,160 |
| Canadian Broadcasting Corp | 36,155 |
| Canadian Cartographics Ltd | 8,096 |
| Canadian Cellulose Insulation (Calgary) | 46,252 |
| Canadian Conference Of Motor Transport Administrators | 20,646 |
| Canadian Consulate General | 12,081 |
| Canadian Corps Of Commissionaires | 137,094 |
| Canadian Council On Hospital | 9,868 |
| Canadian Deaf Blind & Rubella | 56,098 |
| Canadian Delivery System Inc | 27,866 |
| Canadian Dental Supply Ltd | 42,460 |
| Canadian Extension Fund | 9,649 |
| Canadian Filmmakers Distribution West | 17,555 |
| Canadian Fine Color Co Ltd | 39,005 |
| Canadian Forest Products Ltd | 35,727 |
| Canadian Forestry Equipment Ltd | 94,658 |
| Canadian Freightways Ltd | 79,140 |
| Canadian Gallup Poll Ltd | 65,095 |
| Canadian Gas Association | 9,557 |
| Canadian General Electric Co Ltd | 134,231 |
| Canadian Grouting & Supplies Ltd | 7,477 |
| Canadian Hospital Association | 49,814 |
| Canadian Hunter Exploration Ltd | 42,253 |
| Canadian Imperial Bank Of Commerce | 1,553,916 |
| Canadian Inn | 9,120 |
| Canadian Interagency Forest Fire Centre | 45,594 |
| Canadian Larsen Electronics Ltd | 24,085 |
| Canadian Law Information Council | 78,017 |
| Canadian Learning Co Inc | 6,107 |
| Canadian Linen Supply | 72,193 |
| Canadian Liquid Air Ltd | 112,214 |
| Canadian Management Control Systems Corp | 19,929 |
| Canadian Marconi Co | 7,625 |
| Canadian Mental Health Association | 27,838 |
| Canadian Miraclean Products Ltd | 5,545 |

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|---|---|
| Canadian Motorola Electronics Co | 5,693 |
| Canadian National Institute For The Blind | 103,569 |
| Canadian National Railways | 757,558 |
| Canadian Occidental Petroleum Ltd | 1,004,553 |
| Canadian Official Languages Program | 1,354,903 |
| Canadian Oxy Chemicals Ltd | 607,966 |
| Canadian Pacific Airlines Ltd | 3,820,661 |
| Canadian Pacific Express & Transport | 174,344 |
| Canadian Pacific Ltd | 448,911 |
| Canadian Pharmaceutical Association | 17,318 |
| Canadian Red Cross Society | 31,966 |
| Canadian Reserve Oil & Gas Ltd | 38,657 |
| Canadian Salt Co Ltd, The | 129,111 |
| Canadian Standards Association | 34,034 |
| Canadian Survey Equipment Ltd | 96,216 |
| Canadian Talent Plus Ltd | 9,513 |
| Canadian Tire Acceptance Ltd | 5,441 |
| Canadian Tire Corp | 8,516 |
| Canadian Traffic Control Ltd | 24,874 |
| Canadian Wheel Industries Ltd | 9,347 |
| Canadian Wildlife Federation | 7,237 |
| Canal Excavating | 62,509 |
| Canal Flats Improvement District | 22,000 |
| Canasia Business World Inc | 41,119 |
| Canasphere Industries Ltd | 378,383 |
| Canco Culvert & Drain Tile | 42,150 |
| Canco Hose & Fittings Inc | 18,140 |
| Cane Bsco Subscription Services Ltd | 5,103 |
| Canex Building Supplies Ltd | 5,364 |
| Canex Excavating Ltd | 57,970 |
| Canfor Ltd | 22,933 |
| Canlab | 181,167 |
| Cannon Excavation | 64,258 |
| Canon Canada Inc | 80,809 |
| Canon Optics & Business Machines Ltd | 16,065 |
| Canox | 48,903 |
| Canpac Industrial Scale Ltd | 32,336 |
| Canrep Inc | 7,669 |
| Canrep Morse Inc | 9,283 |
| Canron Inc | 22,305 |
| Cantec Resources Corp | 22,943 |
| Canterra Energy Ltd | 176,970 |
| Cantex Engineering & Construction Co Ltd | 4,009,161 |
| Cantins Moving & Storage Ltd | 93,487 |
| Cantlon Trucking Ltd | 7,808 |
| Canuck Truck Rental | 466,619 |
| Canuk Enterprises Ltd | 47,895 |
| Canwest Aviation Ltd | 13,054 |
| Canyon Airways Ltd | 29,666 |
| Canyon Cartage | 9,409 |
| Canyon Enterprises Ltd | 21,290 |
| Caouette Transport (1973) Ltd | 38,530 |
| Capar & Associates Inc, C L | 23,087 |
| Capilano College | 65,750 |
| Capilano Plastics Co Ltd | 171,231 |
| Capital Asphalt Ltd | 167,049 |
| Capital Auto Glass Ltd | 15,866 |
| Capital Business Forms Ltd | 352,017 |
| Capital Crests Ltd | 31,599 |
| Capital Freightways Ltd | 7,263 |
| Capital Glass Ltd | 5,145 |
| Capital Helicopters Inc | 169,262 |
| Capital Iron & Metals Ltd | 25,278 |
| Capital Motors (1980) Ltd | 7,083 |
| Capital Plastics Ltd | 117,501 |
| Capital Region Association For The Mentally Handicapped | 16,377 |
| Capital Regional District | 4,207,068 |
| Capital Regional Hospital District | 1,392,599 |
| Capital Security Ltd | 26,158 |
| Capitol Tire Ltd | 15,339 |
| Capitol Tractors & Equipment Ltd | 6,947 |
| Capitol Tractors Kamloops Ltd | 8,118 |
| Cappco Tubular Products Co | 714,264 |
| Capri Hotel | 20,417 |
| Captains Palace, The | 8,155 |
| Car Care Service | 8,136 |
| Caravan Moving & Storage Ltd | 45,656 |
| Carbol, B | 6,266 |
| Cardinal Edgar Emberton & Macaulay | 12,055 |
| Cardio Vision Supplies Inc | 59,026 |
| Cardiomed Supplies Inc | 12,729 |
| Cardon Construction | 110,304 |
| Careless, R | 21,647 |
| Carfra, R W | 60,528 |
| Cariboo Auto Electric (1983) Ltd | 6,911 |
| Cariboo Bridge Services Ltd | 65,012 |
| Cariboo Cameras (1981) Ltd | 7,192 |
| Cariboo Chrome & Hydraulics Ltd | 7,430 |
| Cariboo College | 205,015 |
| Cariboo Custom Grading Ltd | 82,242 |
| Cariboo Ford Sales Ltd | 10,243 |
| Cariboo Forest Consultants Ltd | 35,492 |
| Cariboo Management Association | 14,649 |
| Cariboo Observer | 9,078 |
| Cariboo Regional Hospital District | 162,607 |
| Cariboo Sanitation Ltd | 10,570 |

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|---|---|
| Cariboo Steel Center | 5,577 |
| Cariboo-Chilcotin School District 27 | 2,883,890 |
| Carkner, W | 28,318 |
| Carlgren, D C | 60,164 |
| Carlin Ltd, R J | 15,367 |
| Carls Excavating Ltd | 9,978 |
| Carlson Bros Construction Ltd | 17,917 |
| Carlson Construction Ltd, G W | 1,258,169 |
| Carlson, A B | 40,392 |
| Carlson, H C, Dr | 12,500 |
| Carlson, S G | 9,412 |
| Carmar Supplies Ltd | 10,349 |
| Carmen Contractors Ltd | 26,899 |
| Carmichael, D | 7,169 |
| Carmichael, S | 9,570 |
| Carnco Sales | 13,228 |
| Carney Ltd, O G | 20,391 |
| Carolina Laboratories Ltd | 10,921 |
| Carp Lake Lumber Ltd | 41,044 |
| Carpenter-Jackson Ltd | 5,795 |
| Carpenter, J C | 26,000 |
| Carpenter, M | 6,552 |
| Carpenter, M A | 51,069 |
| Carpenter, The | 6,226 |
| Carr & Associates Ltd, W W | 9,900 |
| Carr Mclean | 5,675 |
| Carr, M | 13,601 |
| Carr, S F | 12,069 |
| Carrier Lumber Ltd | 54,150 |
| Carroll-Hatch (International) Ltd | 32,491 |
| Carrolls Canadian Metals Ltd | 7,625 |
| Carruthers, S | 10,363 |
| Carson, E | 8,432 |
| Carstairs, M J | 51,568 |
| Carswell Co Ltd | 9,920 |
| Carswell Legal Publications | 138,872 |
| Carter Communications Ltd | 28,510 |
| Carter Contracting Ltd, H | 45,554 |
| Carter, A | 16,422 |
| Cartwright Contracting, G M | 13,638 |
| Carvill Forest Consultants, Kevin | 7,947 |
| Caryer, C | 12,894 |
| Casadio & Son Holding Co Ltd | 47,363 |
| Casasempere, A | 7,257 |
| Cascade Industrial Supply Co Ltd | 5,069 |
| Cascades West Resource Consultants Ltd | 6,766 |
| Case Power & Equipment | 15,477 |
| Cassiar Resources Ltd | 6,384 |
| Cast-All Concrete Ltd | 337,922 |
| Castle, R | 13,002 |
| Castlegar School District 9 | 754,965 |
| Caterer, The | 12,100 |
| Catherine Investments Ltd | 120,967 |
| Catholic Public Schools Archdiocese Of Vancouver | 6,215 |
| Cattermole Timber Ltd | 9,736 |
| Causeway M & M Esso Service | 5,105 |
| Cayoosh Contracting | 32,678 |
| Cazes & Heppner Forest Service Ltd | 92,406 |
| Cazes, L | 11,644 |
| Cba-Buckland & Taylor | 1,940,262 |
| Ceccon Trucking Ltd | 84,040 |
| Cedar Hill Stake & Lath | 7,870 |
| Cedarbrooke Sawmill | 41,071 |
| Cedarland Tire Service Ltd | 73,088 |
| Cedarlen Industries Ltd | 7,070 |
| Cedarvale Holdings Ltd | 24,882 |
| Cementation Co (Canada) Ltd, The | 996,133 |
| Centaur Products Inc | 7,511 |
| Centennial Dredging & Sand Ltd | 5,340,471 |
| Centennial Gulf | 8,470 |
| Centrac Installations Ltd | 17,364 |
| Central Builders Supply Ltd | 13,062 |
| Central Coast Charters Ltd | 11,600 |
| Central Coast Regional Hospital District | 98,101 |
| Central Coast School District 49 | 166,821 |
| Central Fleet Parts & Supplies Ltd | 11,790 |
| Central Foods Co Ltd | 24,055 |
| Central Fraser Valley Constituency | 12,750 |
| Central Fraser Valley Regional Hospital District | 7,415 |
| Central Interior Communications Ltd | 65,283 |
| Central Kootenay Regional Hospital District | 427,877 |
| Central Mountain Air Services Ltd | 92,542 |
| Central Okanagan Regional Hospital District | 294,039 |
| Central Okanagan Resource Development Society | 87,300 |
| Central Okanagan School District 23 | 4,044,305 |
| Central Power Systems Ltd | 11,349 |
| Central Service | 27,355 |
| Central Uniform Rental | 13,045 |
| Centre City Tire Centre Ltd | 24,698 |
| Centre Educatif Et Culturel Inc | 69,296 |
| Centre Valley Paving | 7,710 |
| Centurion Truck Repair Ltd | 8,643 |
| Century Coach Lines Ltd | 5,445 |

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|---|---|
| Century Moving & Storage Ltd | 7,086 |
| Century Plaza, The | 5,334 |
| Cercomm Electronics Ltd | 16,742 |
| Certified Legal Interpreters Of B C | 63,324 |
| Ceska, A, Dr | 5,500 |
| Cewe Ltd, Jack | 2,516,112 |
| Chain-Saw Rentals & Equipment Ltd | 6,389 |
| Chalifour, A P | 5,600 |
| Chalke, F C R, Dr | 13,008 |
| Challenger Construction Ltd | 13,210 |
| Challoner, C | 12,050 |
| Chamberlain Spring Co Ltd | 5,155 |
| Chamco Engineering Sales Ltd | 15,836 |
| Changing Images Productions Ltd | 14,673 |
| Chantar Trucking Ltd | 13,024 |
| Chapel Of Memories Funeral Directors | 7,733 |
| Chapman Industries Ltd | 40,532 |
| Chapman Ltd, Edward | 6,960 |
| Chapman-Symons Printing & Die Works Ltd | 5,492 |
| Chapman, B | 34,462 |
| Chapman, R | 5,009 |
| Chapman, R S | 8,505 |
| Chapman, W J | 13,127 |
| Chapman, W W | 23,032 |
| Chaput Logging Ltd | 13,333 |
| Chariot Holdings Ltd | 6,589 |
| Charlotte Island Tires Ltd | 11,117 |
| Charman Travel Ltd | 6,364 |
| Charter Oil Co Ltd | 63,989 |
| Chase Manhattan Bank Of Canada | 162,405 |
| Chase Manhattan Leasing Canada Ltd | 216,497 |
| Chateau Granville | 22,733 |
| Chateau Victoria | 9,175 |
| Chatham Steel (Northern) Ltd | 9,181 |
| Chatham Steel Ltd | 24,536 |
| Chatwin Motors Ltd | 23,390 |
| Chautauqua Oil Ltd | 23,004 |
| Cheam Construction Ltd | 230,937 |
| Cheekeye Equipment Ltd | 5,428 |
| Cheffins, R I | 19,189 |
| Chem-I-Call | 6,504 |
| Chemainus Band Council | 9,000 |
| Chemise Empire Ltee | 50,953 |
| Chemonics Industries (Canada) Ltd | 1,048,700 |
| Chemonics Scientific Ltd | 21,227 |
| Cherneff, M J | 18,296 |
| Chernenko, W F | 12,467 |
| Chernoff, M J, Dr | 9,510 |
| Cheroke Construction | 16,815 |
| Cherokee Resources Ltd | 122,326 |
| Cherry Creek Waterworks District | 27,370 |
| Cherry Ford Sales (1981) Ltd | 73,607 |
| Chesterley, E K | 49,631 |
| Chets Holdings Ltd | 13,603 |
| Chetwynd Developments | 40,714 |
| Chetwynd Petroleums Ltd | 27,690 |
| Chetwynd Redi Mix Ltd | 55,206 |
| Chevron Asphalt Ltd | 536,726 |
| Chevron Canada Ltd | 10,135,114 |
| Chew Excavating Ltd | 5,571 |
| Chieftain Autoparts Inc | 8,634 |
| Chilako Valley Sod & Landscaping Ltd | 8,273 |
| Chilcotin Cariboo Aviation Ltd | 65,862 |
| Chilliwack Aviation Ltd | 24,195 |
| Chilliwack Constituency Secretarial Services | 19,830 |
| Chilliwack Delivery Moving & Storage (1976) Ltd | 17,623 |
| Chilliwack General Hospital | 12,018 |
| Chilliwack Nissan Inc | 9,684 |
| Chilliwack School District 33 | 409,963 |
| Chilliwack Tire Ltd | 7,170 |
| Chilliwack Traffic Control | 15,142 |
| Chilvers/Lam | 22,500 |
| Chimko Contracting Ltd, D A | 8,245 |
| Chinner Trucking, G | 10,822 |
| Chinook Aggregates Ltd | 120,863 |
| Chinook Chrysler Ltd | 5,855 |
| Chouinard Electric Co | 5,000 |
| Choukalos Woodburn McKenzie Maranda Ltd | 392,190 |
| Chow, L | 8,334 |
| Chowne Beatson | 11,189 |
| Christensen, R M, Dr | 8,197 |
| Christenson, J M, Dr | 8,018 |
| Christian Trucking Ltd, T | 6,430 |
| Christianson Pipe Ltd | 212,409 |
| Chu, M B | 9,575 |
| Chu, W | 5,166 |
| Chubb Fire Security | 15,010 |
| Chubb Security Safes | 9,290 |
| Chucks Auto Supply Ltd | 14,915 |
| Chucks Janitor Service | 15,854 |
| Churchill Tire Ltd | 12,390 |
| Ciba-Geigy Canada Ltd | 239,535 |
| Cidel Moving & Storage (1975) Ltd | 7,421 |
| Cigas Products Ltd | 233,854 |
| Cinabar Holdings Inc | 28,138 |

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|---|---|
| Cincinnati Time Recorder Ltd | 14,742 |
| Cinecom Associates Ltd | 5,646 |
| Cinetrope Multimedia Corp | 6,992 |
| Cinex Projection Systems Inc | 27,876 |
| Cinnamon, P | 6,217 |
| Cirrus Enterprises | 88,403 |
| Cirrus Resource Consultants Inc | 22,045 |
| Ciszek, G | 8,842 |
| Citation Saw & Marine | 12,448 |
| Citibank Leasing Canada Ltd | 181,220 |
| Citizen, The | 35,188 |
| City Auto Service Ltd | 41,070 |
| City Express Moving & Storage | 6,873 |
| City Of Blaine | 7,122 |
| City Of Calgary | 18,617 |
| City Of Cranbrook | 19,641 |
| City Of Dawson Creek | 238,220 |
| City Of Duncan | 6,874 |
| City Of Fernie | 55,603 |
| City Of Grand Forks | 116,129 |
| City Of Kamloops | 16,680 |
| City Of Kelowna | 289,230 |
| City Of Kimberley | 14,737 |
| City Of Langley | 602,504 |
| City Of Nanaimo | 8,042 |
| City Of Nelson | 71,324 |
| City Of New Westminster | 1,107,692 |
| City Of North Vancouver | 35,935 |
| City Of Penticton | 39,358 |
| City Of Port Coquitlam | 5,049 |
| City Of Port Moody | 5,340 |
| City Of Prince George | 162,651 |
| City Of Prince Rupert | 121,625 |
| City Of Quesnel | 19,522 |
| City Of Trail | 435,112 |
| City Of Vancouver | 1,070,733 |
| City Of Victoria | 74,391 |
| City Of Williams Lake | 10,008 |
| City Photo Centre Ltd | 16,415 |
| City Power Sweeping Ltd | 21,024 |
| City Transfer (1960) Ltd | 45,345 |
| Civic Esso (1984) | 8,565 |
| Cladiator Systems Inc | 6,012 |
| Clare Educational Development Inc | 412,425 |
| Clark & Associates Ltd, M G | 14,334 |
| Clark & Pattison Painting Contractors Ltd | 183,847 |
| Clark Reefer Lines Ltd | 153,918 |
| Clark Wilson & Co | 15,406 |
| Clark, G M | 13,957 |
| Clark, J | 26,404 |
| Clark, J A | 8,395 |
| Clark, M | 9,559 |
| Clark, S R | 30,842 |
| Clarke Irwin (1983) Inc | 159,503 |
| Clarke Photography & Art Inc, Bob | 5,920 |
| Clarke, D | 24,560 |
| Clarke, J E | 6,817 |
| Clarkson Gordon | 310,826 |
| Class A Installations Ltd | 9,255 |
| Classic Engraving Ltd | 12,912 |
| Claudes Radiator Service Ltd | 5,622 |
| Clay, K | 11,782 |
| Claymar Construction Ltd | 10,049 |
| Claymore Clothes (1982) Ltd | 65,047 |
| Clays Services | 10,450 |
| Clayton Consulting Service | 7,500 |
| Clayton Research Associates Ltd | 37,970 |
| Clayton Resources Ltd | 25,246 |
| Clean World Enterprises | 7,778 |
| Cleanerway Janitor Service | 20,475 |
| Clear Communication Consultants Ltd | 45,655 |
| Clearwater Improvement District | 71,132 |
| Clearwater Timber Products Ltd | 20,631 |
| Clemas Construction Co Ltd, W R | 55,139 |
| Clement Crane & Dragline Ltd, M | 48,293 |
| Cliffside Tree Services | 6,818 |
| Clifton Contracting & Excavating | 13,581 |
| Clifton, B | 21,279 |
| Clive, D | 5,754 |
| Close Industries Ltd | 15,760 |
| Cloutier, L J | 5,324 |
| Cloutier, M | 10,759 |
| Cloverdale Auto Metal Ltd | 6,054 |
| Cloverdale Auto Repair Centre Ltd | 32,226 |
| Cloverdale Lettuce & Vegetable Co-operative | 15,288 |
| Cloverdale Paint & Chemicals Ltd | 8,506 |
| Cloverdale Raceways | 31,852 |
| Cloverdale Tire Service Ltd | 24,608 |
| Cloverleaf Trucking | 8,742 |
| Cluculz Transport Ltd | 19,951 |
| Cluff, J H | 13,699 |
| CNCP Telecommunications | 766,768 |
| Coaching Association Of Canada | 14,515 |
| Coachouse Inn | 7,115 |
| Coady & Associates, C J, Dr | 168,298 |
| Coady, C J, Dr | 16,106 |
| Coard Cartage | 10,409 |
| Coast Aggregates Ltd | 70,842 |
| Coast Agri Fertilizers Ltd | 59,013 |
| Coast Alberta Papers | 171,314 |
| Coast Construction Ltd | 22,933 |
| Coast Fiber-Tek Products Ltd | 11,325 |
| Coast Industrial Parts Ltd | 12,717 |
| Coast Inn Of The North, The | 7,461 |
| Coast Materials Handling Ltd | 16,224 |
| Coast Mountain Sports Ltd | 8,729 |
| Coast Paving (1984) Ltd | 68,889 |
| Coast Testing Ltd | 5,690 |
| Coast Tractor & Equipment Ltd | 127,826 |
| Coast Valley Contracting Ltd | 18,888 |
| Coastal Mountain Excavations Ltd | 7,516 |
| Coastal Plastics Manufacturing Ltd | 18,699 |
| Coastal Tires | 6,645 |
| Coats Group, The | 16,704 |
| Coax Trucking Ltd | 16,436 |
| Cobbett, A E | 5,729 |
| Cobble Hill Blasting | 19,250 |
| Cobble Hill Bulldozing | 8,595 |
| Cobe Canada Ltd | 221,162 |
| Cobra Transport | 6,479 |
| Coe, G J | 5,681 |
| Coffey Quinn & Barrow | 16,187 |
| Cognos Corp | 15,670 |
| Cognos Inc | 112,008 |
| Coldwater Improvement District | 6,010 |
| Coldwell Trucking, W J | 13,895 |
| Cole, B | 7,303 |
| Colebrook Contracting Ltd | 5,620 |
| Coleman & Co | 11,010 |
| Coleman & Newsom Forest Consultants | 29,175 |
| Coleman Excavating Ltd | 11,309 |
| Coleman Forest Consultants, G R | 70,849 |
| Coleman Nose Mieske Traxler & Haines | 31,784 |
| Coles Book Stores Ltd | 6,764 |
| Coles Equipment Ltd | 42,969 |
| Coles Insurance Services (1980) Ltd | 40,743 |
| Coles Publishing Co Ltd | 6,631 |
| Colgate-Palmolive Canada | 15,081 |
| Colgur, T G | 5,792 |
| College Of New Caledonia | 81,303 |
| College Printers Ltd | 21,641 |
| Collins & Son Co Canada Ltd Publishers, W | 6,710 |
| Collins Mfg Co Ltd | 13,050 |
| Collins Trucking, Leo | 22,386 |
| Collins, J | 9,792 |
| Collins, J A | 22,889 |
| Collins, R | 5,800 |
| Collinson Trucking | 9,431 |
| Color Craft Litho Inc | 27,581 |
| Color Your World | 1,503,900 |
| Colour Magic Painting Ltd | 5,410 |
| Colquhoun Contracting Ltd, Lloyd | 89,209 |
| Colt Creek Trucking Ltd | 12,850 |
| Columbia Auto Service | 7,822 |
| Columbia Bitulithic Ltd | 4,265,911 |
| Columbia Blacktop Ltd | 255,988 |
| Columbia Chrome Industries (1980) Ltd | 7,521 |
| Columbia Concrete Products Ltd | 108,878 |
| Columbia Distributors Ltd | 5,916 |
| Columbia Dodge (1967) Ltd | 56,396 |
| Columbia Electrocentre Ltd | 66,443 |
| Columbia International Trucks Ltd | 98,132 |
| Columbia Natural Gas Ltd | 69,956 |
| Columbia Pest Control & Tree Service Ltd | 12,260 |
| Columbia Ready-Mix Ltd | 21,270 |
| Columbia Reservoir Systems (1977) Ltd | 30,141 |
| Columbia Retreaders Ltd | 29,389 |
| Columbia Safety Products Ltd | 5,037 |
| Columbia Sash & Door Ltd | 12,070 |
| Columbia Tire Ltd | 189,749 |
| Columbia Typewriter Centre Ltd | 7,750 |
| Columbia Valley Fabricating Ltd | 28,890 |
| Columbia Valley Insurance Agencies Ltd | 20,213 |
| Columbia Valve & Fitting Co Ltd | 7,087 |
| Columbia-Shuswap Regional Hospital District | 304,179 |
| Colwell Equipment Ltd | 65,168 |
| Colwell, R D | 7,989 |
| Colwood Fire Protection District | 382,355 |
| Colwood-Langford Auto Supply Ltd | 11,111 |
| Combined Resources | 25,223 |
| Comet Garage Ltd | 6,756 |
| Cominco Engineering Services Ltd | 19,725 |
| Cominco Ltd | 107,425 |
| Command, J | 13,853 |
| Commander Warehouse Equipment Ltd | 65,674 |
| Commercial Body Builders Ltd | 50,732 |
| Commercial Electronics Ltd | 59,444 |
| Commercial Plastics & Supply Corp | 11,817 |
| Commercial Towel & Linen Supply Co | 5,691 |
| Commonwealth Institute For Biological Control | 20,000 |
| Commonwealth Parliamentary Association | 13,757 |
| Communications Centre | 6,540 |
| Community Living Society | 83,282 |
| Comor Supplies Ltd | 5,985 |
| Comox District Free Press | 60,498 |
| Comox Fire Protection District | 43,500 |
| Comox Moving & Storage | 6,101 |
| Comox-Strathcona Regional Hospital District | 400,189 |
| Compu Software Inc | 10,055 |
| Computech Consulting Canada Ltd | 231,516 |
| Computer Access | 6,762 |
| Computer Composition International | 51,927 |
| Computer Innovations | 52,493 |
| Computer Station | 16,625 |
| Computer Visuals Inc | 14,885 |
| Computerland | 22,380 |
| Compuwest Sales Inc | 17,107 |
| Conair Aviation Ltd | 7,907,167 |
| Condev Bio-Systems Ltd | 16,950 |
| Condor Engineering Ltd | 27,026 |
| Condrotte, A L | 13,572 |
| Cone-Heiden | 30,965 |
| Conference Board Of Canada, The | 68,976 |
| Congress 85 Organizing Committee | 5,000 |
| Congressional Information Service Inc | 14,114 |
| Connaught Laboratories Ltd | 1,460,468 |
| Connolly, C | 5,124 |
| Connor, K J | 13,872 |
| Conroy Bros Holdings Ltd | 11,254 |
| Consolidated Coatings Corp | 17,530 |
| Consolidated Computer Management Inc | 14,595 |
| Consolidated Equipment & Supply Co Ltd | 13,796 |
| Consolidated Freightways | 8,777 |
| Constantineau Electrical Contracting, L | 18,657 |
| Constituency Services North Peace | 19,850 |
| Construction Aggregates Ltd | 138,165 |
| Continental Air Freight Ltd | 7,064 |
| Continental Explosives Ltd | 94,868 |
| Continental Petroleum Rubber Co Ltd | 18,994 |
| Continental Traffic & Industrial Signs | 30,525 |
| Continuing Legal Education Society Of BC | 30,426 |
| Control Data Canada Ltd | 37,707 |
| Controlled Environments Ltd | 7,914 |
| Conuma Excavating & Trucking Co Ltd | 40,967 |
| Conway Information Systems Inc | 82,786 |
| Conway Logging | 12,807 |
| Cook, D | 46,876 |
| Cooke, S | 34,448 |
| Cookson Motors Ltd | 20,166 |
| Coons Backhoe Service, R | 47,820 |
| Cooper Barging Service Ltd | 141,221 |
| Cooper Laboratories Ltd | 13,279 |
| Cooper, H W | 29,089 |
| Cooper, P | 12,400 |
| Coopers | 25,113 |
| Coopers & Lybrand | 885,845 |
| Copley, K | 23,951 |
| Copp Clark Ltd | 73,796 |
| Copper River Contracting Ltd | 44,815 |
| Copytron | 475,030 |
| Coquihalla Trucking Ltd | 17,900 |
| Coquitlam Chrysler Plymouth (1983) Ltd | 29,243 |
| Coquitlam Concrete Products Ltd | 222,777 |
| Coquitlam Excavating Ltd | 144,444 |
| Coquitlam Plymouth Chrysler Ltd | 7,662 |
| Coquitlam School District 43 | 262,621 |
| Cor Construction & Renovations | 14,700 |
| Coral Sales Co | 47,850 |
| Corbett, D | 30,957 |
| Corbett, J | 39,430 |
| Corbin, J W | 14,457 |
| Corcon Consultants Inc | 5,542 |
| Cordis Brent Inc | 63,850 |
| Cords Piston Rings (1975) Ltd | 10,866 |
| Core Reforestion | 18,557 |
| Corea & Mcdonald Ltd | 9,623 |
| Corley Contracting, Robert | 50,379 |
| Corley, H | 5,521 |
| Cornell Chevrolet Oldsmobile Ltd | 22,347 |
| Cornish Trucking Ltd, D W | 18,654 |
| Coroners Hearings, Jurors & Witness Pay | 51,548 |
| Coronet Instructional Media | 29,042 |
| Corporate Expositions Group Ltd | 93,940 |
| Corpus Information Services Ltd | 11,362 |
| Corrigall Bulldozing Ltd, D | 28,390 |
| Corrigan Instrumentation Services | 17,105 |
| Coseka Resources Ltd | 123,677 |
| Cosmopolitan Foods Ltd | 10,845 |
| Costello, G | 7,047 |
| Costello, P | 21,978 |
| Coster, D M | 19,114 |
| Cotton, H B | 14,160 |

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|---|---|
| Cottonwood Creek Logging Ltd | 38,871 |
| Cottonwood Reforestation | 21,272 |
| Cottrell Transport Inc | 11,720 |
| Couch Welding Ltd | 29,943 |
| Cougar Air Inc | 23,946 |
| Cougar Creek Forest Services | 7,980 |
| Cougar Grading & Brushcutting | 50,835 |
| Coulson, R | 5,314 |
| Coulter Electronics Of Canada Ltd | 8,356 |
| Country Glass | 12,182 |
| Country Tree Service Ltd | 8,384 |
| Courtenay Chrysler Plymouth Sales (1970) Ltd | 10,952 |
| Courtenay Fire Protection District | 84,324 |
| Courtenay School District 71 | 8,287,841 |
| Courtesy Chevrolet | 6,784 |
| Courtesy Construction | 48,249 |
| Courtesy Leasing | 7,986 |
| Courtland Benson Book Conservation | 5,025 |
| Courtyard Inn, The | 10,619 |
| Coutts Library Services Ltd, John | 7,917 |
| Coval Air Ltd | 32,848 |
| Cove Yachts Ltd | 6,804 |
| Covell Construction | 5,712 |
| Cowan, D | 31,456 |
| Cowell Contracting, G P | 62,005 |
| Cowell, G | 16,559 |
| Cowichan Bay Improvement District | 115,770 |
| Cowichan District Hospital | 11,338 |
| Cowichan Hydraulic Equipment Service & Supply Ltd | 5,949 |
| Cowichan Rentals Ltd | 5,907 |
| Cowichan School District 65 | 2,715,316 |
| Cowichan Valley Regional Hospital District | 143,704 |
| Cowie Machine (1961) Ltd | 5,331 |
| Cownden Productions Ltd | 9,310 |
| Cox Taylor & Bryant | 129,610 |
| Coyote Transport Ltd | 111,686 |
| Craddock Ford Mercury Sales Ltd | 16,594 |
| Craft Moving & Storage Ltd | 7,041 |
| Craig, R | 30,497 |
| Craigue, K L | 17,022 |
| Craik Trucking Ltd, S | 70,403 |
| Crain Inc, R L | 282,292 |
| Cramer, W L | 8,104 |
| Cranberry Fire Protection District | 16,000 |
| Cranbrook & District Hospital | 8,550 |
| Cranbrook Auto Parts (1978) Ltd | 5,359 |
| Cranbrook Engine Rebuilders Ltd | 7,991 |
| Cranbrook Esso Service | 16,708 |
| Cranbrook Motors Ltd | 16,320 |
| Cranbrook Northside Service Ltd | 31,763 |
| Cranbrook School District 2 | 793,541 |
| Crane Supply | 12,387 |
| Crane Woodcraft Industries Ltd | 132,230 |
| Crapelle, M | 6,400 |
| Cratex Industrial Packing Ltd | 23,338 |
| Craven, S | 5,548 |
| Crawford Explosives Ltd | 25,764 |
| Crawford Insurance Agencies (1976) Ltd, J S | 33,164 |
| Crawford Logging, Karey | 5,731 |
| Crawford Paterson Broder & Campbell | 5,430 |
| Crawford, C | 6,302 |
| Creative House Ltd | 64,588 |
| Creative Incentives Ltd | 15,387 |
| Creative Video Ltd | 32,050 |
| Credit Bureau Of Vancouver Ltd | 5,202 |
| Creekside Consulting | 103,875 |
| Crescent Bay Contracting | 45,097 |
| Crescent Farms Ltd | 50,818 |
| Crest Logging Co Ltd | 15,736 |
| Crest Screen Printing Ltd | 6,014 |
| Crestbrook Forest Industries Ltd | 40,807 |
| Creston Moving & Storage Ltd | 12,379 |
| Creston Sand & Gravel Ltd | 24,058 |
| Creston Sport & Marine Supplies Ltd | 11,855 |
| Creston Truck Service Ltd | 8,972 |
| Creston Valley Foods Ltd | 61,878 |
| Creston Valley Insurance Services | 17,828 |
| Creston-Kaslo School District 86 | 1,560,385 |
| Crick Logging, Ralph | 12,202 |
| Crick Oilfield Maintenance Ltd, Genc | 7,198 |
| Crimp, M | 7,738 |
| Crimp, M A | 8,568 |
| Crippen Consultants | 1,652,826 |
| Critchley, R | 5,755 |
| Critchlow Logging Ltd | 5,812 |
| Critikon | 7,240 |
| Crocker Equipment Co Ltd | 31,933 |
| Crofton Grower Services Ltd | 5,731 |
| Croll, A | 49,473 |
| Crook & Oliver | 31,967 |
| Crop Cair Aviation Ltd | 25,704 |
| Crop Insurance Requirements | 3,119,876 |
| Crossfox Silviculture | 8,892 |
| Crossland, R, Dr | 6,565 |
| Crossroads Construction Co Ltd | 43,213 |
| Crottey, R | 35,764 |
| Crow Point Enterprises Ltd | 51,811 |
| Crowe Rentals Ltd, A R | 7,495 |
| Crown Flexpak Ltd | 77,448 |
| Crown Forest Industries Ltd | 556,028 |
| Crown Forest Interior Wood Products | 21,618 |
| Crown Forest Paper Products | 40,101 |
| Crown Land Account | 8,511,722 |
| Crown Paper | 2,985,869 |
| Crown Projects | 45,898 |
| Crown Tire Service (BC) | 37,186 |
| Crowsnest Air Ltd | 11,197 |
| Cruickshank Equipment Ltd, Mel | 7,344 |
| Crutch Drilling, Roy | 64,839 |
| Cudworth Contracting Ltd, L A | 42,490 |
| Cull Bros Contracting Ltd | 5,078 |
| Cullen Detroit Diesel Allison Ltd | 428,275 |
| Cullen, A | 47,673 |
| Cullis Appraisals & Land Resources Ltd | 22,391 |
| Cullis, R A | 32,850 |
| Cultus Lake Park Board | 30,930 |
| Culver & Co | 5,532 |
| Cumberland Fire Protection District | 9,600 |
| Cumming Richards Underhill Fraser & Skillings | 11,528 |
| Cummings & Associates, D G | 55,096 |
| Cummins British Columbia | 10,385 |
| Cunit Contracting | 17,212 |
| Cunningham Trucking Ltd | 33,046 |
| Cunningham, M | 19,513 |
| Cunningham, S | 13,982 |
| Cure & Son Contracting, W | 66,841 |
| Curlette Sales B C Ltd | 12,043 |
| Curlette Sales Ltd | 5,682 |
| Currie & Sons Logging Ltd | 44,009 |
| Currie Coopers & Lybrand | 210,547 |
| Currie, A M | 8,060 |
| Currie, W R, Dr | 17,669 |
| Curtis Hoover Ltd | 5,929 |
| Curtis Ltd, Helene | 6,458 |
| Custom Dozing | 12,140 |
| Custom Drafting Ltd | 77,276 |
| Custom Engineering Ltd | 5,540 |
| Custom Grading & Roller Services | 81,250 |
| Custom Industrial Fiberglass Ltd | 218,451 |
| Custom Loading Ltd | 14,377 |
| Custom Paper Ltd | 19,387 |
| Custom Rubber Stamp Mfg Ltd | 67,850 |
| Customcolor Photo Labs Ltd | 10,952 |
| Cuthbert, C | 23,175 |
| Cutting (B C) Ltd | 6,438 |
| Cyanamid Canada Inc | 41,092 |
| Cypress Bowl Recreations Ltd | 96,535 |
| Cypress Computing Ltd | 8,596 |
| Cypress Equipment Co Ltd | 1,651,775 |
| Czar Resources Ltd | 491,331 |
| D & B Oilfield Contracting Ltd | 37,307 |
| D & D Services | 24,850 |
| D & D Tire (Nanaimo) Ltd | 9,958 |
| D & E Backhoe Service | 172,567 |
| D & E Contracting | 27,610 |
| D & G Agri-Chem Ltd | 49,083 |
| D & G Landscaping | 22,751 |
| D & R Tire Services | 8,883 |
| D & S Holdings | 5,893 |
| D B Contractors | 10,451 |
| D C I Datacom Inc | 10,446 |
| D D J Holdings Ltd | 29,598 |
| D D S Contracting | 312,921 |
| D E & N Contracting | 16,890 |
| D J Sales & Service Ltd | 82,470 |
| D K P Mailcraft Service Ltd | 47,302 |
| D M J Construction Ltd | 608,941 |
| D M R Associates | 155,971 |
| D O J Holdings Ltd | 23,895 |
| D R Consulting | 56,089 |
| D R G Globe Envelopes | 154,198 |
| D R Systems Inc | 115,126 |
| D W A Computer Group | 15,078 |
| D/R Energy Wise Distributors Ltd | 5,885 |
| Da Luz, L | 5,280 |
| Da Mas Enterprises Ltd | 7,408 |
| Dagenais, W | 19,972 |
| Dahl, M | 5,397 |
| Daigneault, E | 41,157 |
| Daintith, N M | 5,300 |
| Daka Contracting | 14,732 |
| Dake Ltd, G R | 58,503 |
| Dale Insurance Agencies Ltd, Dave | 25,332 |
| Dales Northern Towing Ltd | 8,211 |
| Dalgleish, J R, Dr | 6,988 |
| Damore & Associates Ltd, L J | 12,000 |
| Dams Lincoln-Mercury Sales Ltd | 246,208 |
| Danavox (Canada) Ltd | 36,449 |
| Danby Technical Systems | 12,363 |
| Danco Equipment Ltd | 81,675 |
| Danco Transport | 29,251 |
| Daniels Electronics Ltd | 101,144 |
| Danno Excavating Ltd | 47,496 |
| Daprocida Electrical Contractor Ltd | 17,480 |
| Dark Horse Contracting Co Ltd | 5,364 |
| Darkstar Forestry Ltd | 8,248 |
| Darlen Transport Ltd | 9,824 |
| Darrells Trucking | 28,724 |
| Darrod Holdings | 7,578 |
| Dart Survival Equipment Ltd | 12,904 |
| Dasco Data Products Ltd | 29,026 |
| Data General (Canada) Inc | 68,695 |
| Data Resources Inc | 27,546 |
| Data Terminal Mart | 263,643 |
| Data-Tech Institute | 13,832 |
| Databrokers Ltd | 47,958 |
| Datafile Ltd | 39,056 |
| Datapoint Canada Inc | 167,213 |
| Datasphere Sales Ltd | 45,603 |
| Datatech Systems Ltd | 17,393 |
| Daumont & Son Contracting Ltd, Don | 77,237 |
| Dauphinee, W | 12,125 |
| Davan Construction Ltd | 5,434 |
| Daves C O D Sales Inc | 5,000 |
| Daves Garage Ltd | 50,361 |
| Daves Landscaping Ltd | 18,672 |
| Davicon Inc | 9,445 |
| David Consultants Ltd | 27,674 |
| Davidoff Logging Co Ltd | 12,672 |
| Davidson & Sons Customs Brokers Ltd | 7,818 |
| Davidson Bros Construction Ltd | 76,485 |
| Davidson, D | 11,565 |
| Davies Sand & Gravel Ltd | 76,891 |
| Davies, A, Dr | 27,880 |
| Davies, R | 7,985 |
| Davis & Co | 151,404 |
| Davis & Co In Trust | 10,973 |
| Davis Controls Ltd | 17,660 |
| Davis Sons Manufacturing Co Inc, H C | 5,470 |
| Davis, C B | 5,400 |
| Davis, C R | 14,808 |
| Davis, D | 5,199 |
| Davis, E A | 5,475 |
| Davis, J A | 5,133 |
| Dawson Bearing & Bolt Ltd | 10,957 |
| Dawson Co-Operative Union | 56,384 |
| Dawson Construction Ltd | 9,802,195 |
| Dawson Creek Moving & Storage Ltd | 27,067 |
| Dawson Dau & Associates Ltd | 32,250 |
| Dawson Kidston & Kennedy | 17,620 |
| Dawson Seed Co Ltd | 90,765 |
| Dawson, J H | 60,243 |
| Dawson, R | 13,340 |
| Dawson, W | 31,188 |
| Daxion Inc | 427,583 |
| Day Advertising Group Inc, The | 70,918 |
| Day-Timers Of Canada Ltd | 17,838 |
| Daybon Contracting Ltd | 40,312 |
| Dayley Construction Ltd | 122,000 |
| Dayton & Knight Ltd | 94,936 |
| Dayton Shoe Co Ltd | 6,412 |
| De Baat & Associates | 6,244 |
| De Boo Publishers, Richard | 6,442 |
| De Niverville Econometric Research Ltd | 9,528 |
| Dean River Air Services Ltd | 68,716 |
| Deans Custom Grading Ltd | 26,511 |
| Dearborn Motors Ltd | 286,912 |
| Death Benefit Payments | 108,400 |
| Debeck Sawmill Ltd | 17,332 |
| Deboer, J | 20,065 |
| Debruin Trucking, C N | 17,593 |
| Decision Management Services Inc | 11,400 |
| Deckelbaum, J | 11,581 |
| Dediluke, D J | 13,956 |
| Dedosenco & Bury Trucking Ltd | 9,598 |
| Dee & Kay Trucking Ltd | 5,972 |
| Dee-Jay Trucking Ltd | 18,892 |
| Deep Foundations Contractors Ltd | 12,885 |
| Deere Ltd, John | 153,620 |
| Deerwood Design Group Ltd | 21,175 |
| Dees Communications Engineering Ltd | 8,766 |
| Defoe, M | 13,873 |
| Dejong, J & C | 20,850 |
| Del Equipment Ltd | 47,167 |
| Delair, J | 39,386 |
| Delaney, W | 40,976 |
| Delcan | 480,693 |
| Delcan-De Leuw Cather Canada Ltd | 65,171 |
| Delco Building Maintenance Ltd | 6,960 |
| Deley Trucking, A | 28,615 |
| Deloitte Haskins & Sells | 116,067 |
| Deloli Enterprises Ltd | 30,324 |
| Dels Painting & Decorating | 7,529 |
| Delta Aerial Surveys Ltd | 15,598 |
| Delta Aggregates Ltd | 3,130,666 |
| Delta Airport Inn, The | 21,773 |
| Delta Bulldozing Ltd | 10,366 |
| Delta Bus Ltd | 9,120 |
| Delta Hydraulic Power Ltd | 12,776 |
| Delta Irrigation Ltd | 7,850 |
| Delta Sales Promotions Ltd | 30,178 |

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| Delta School District 37 | 26,342 |
| Delta Silvaculture Co Ltd | 43,252 |
| Delta Town & Country Inn Ltd | 5,143 |
| Delta-Star Contracting Ltd | 26,762 |
| Deltak (Canada) Inc | 80,649 |
| Demah Inc, Joly | 36,917 |
| Demand Air Courier Systems | 7,798 |
| Dempster, W C | 57,652 |
| Denco | 28,098 |
| Denet Investments Ltd | 5,196 |
| Denhoff & Associates | 70,211 |
| Denis Excavating | 26,715 |
| Denis Falling & Bucking Co Ltd | 9,315 |
| Denise Construction | 19,545 |
| Denman Hotel, The | 6,432 |
| Dennerik Engineering & Fabrication Co Ltd | 23,906 |
| Dennison Chevrolet Oldsmobile Ltd | 8,806 |
| Dennison Mfg Canada Inc | 22,367 |
| Dent Construction Ltd, Jim | 11,128 |
| Dents Trucking | 9,579 |
| Dependable Logging & Lumber Co | 12,593 |
| Deraiche Loading, William | 57,200 |
| Design Craft Ltd | 9,558 |
| Designed System Solutions Corp | 32,521 |
| Desjarlais, E | 10,900 |
| Deskin Sales Corp | 14,469 |
| Desperado Trucking | 5,042 |
| Detro Enterprises Ltd | 7,843 |
| Dever, A | 14,375 |
| Devilbiss (Canada) Ltd | 8,272 |
| Dewalt Construction Ltd | 47,770 |
| Dewdney-Allouette Regional Hospital District | 60,586 |
| Deweese & P Busch, M | 12,468 |
| Dewick, L | 6,818 |
| Dexter Moving & Storage Ltd | 5,465 |
| Dharma Design & Consultation Ltd | 12,710 |
| Dhillon Industries Ltd | 178,341 |
| Dial Contracting Ltd | 63,321 |
| Dialog Information Services Inc | 8,382 |
| Diamond Canapower Ltd | 61,795 |
| Diamond Head Motors | 18,433 |
| Diamond Improvement District | 7,858 |
| Diamond Institute Of Excellence | 6,039 |
| Diamond Oyster Seed Co Ltd | 5,000 |
| Diamond Shamrock Explorations | 35,405 |
| Diamond Welding Supplies | 33,637 |
| Diamond Willow Ranch Ltd | 29,921 |
| Diano, E A | 131,364 |
| Dic (Ind) Ltd | 6,890 |
| Dick Co Of Canada Ltd, A B | 75,161 |
| Dick, C M | 14,643 |
| Dick, K G | 11,725 |
| Dickey & Sons (1984) Ltd, M | 10,020 |
| Dickey Supplies Ltd, Don | 11,690 |
| Dickie Ltd, A S | 130,284 |
| Dickie Ltd, H W | 14,407 |
| Dicks Gradall Service Ltd | 26,483 |
| Dickson, G | 9,000 |
| Dickson, H J | 7,601 |
| Dicksons Food Services Ltd | 61,700 |
| Dictaphone Canada Ltd | 42,110 |
| Diemert Home Hardware | 7,423 |
| Dieno, D A | 7,050 |
| Digital Equipment Of Canada Ltd | 696,447 |
| Digital Resource Systems | 54,577 |
| Dignan, T | 25,216 |
| Dilli, M, Dr | 11,058 |
| Dillingham Construction Ltd | 13,885,541 |
| Direct Transportation System Ltd | 18,100 |
| Discom | 12,000 |
| Discovery Crane Rentals Ltd | 14,750 |
| Distacom Communications Ltd | 56,929 |
| District Of Abbotsford | 503,299 |
| District Of Burnaby | 32,364 |
| District Of Campbell River | 21,992 |
| District Of Chetwynd | 5,825 |
| District Of Chilliwack | 584,821 |
| District Of Delta | 88,606 |
| District Of Elkford | 7,495 |
| District Of Esquimalt | 7,238 |
| District Of Invermere | 296,397 |
| District Of Kitimat | 31,677 |
| District Of Langley | 7,232 |
| District Of Mackenzie | 7,860 |
| District Of Maple Ridge | 32,062 |
| District Of Matsqui | 687,064 |
| District Of Mission | 26,956 |
| District Of North Cowichan | 505,108 |
| District Of North Vancouver | 5,816 |
| District Of Pitt Meadows | 35,640 |
| District Of Powell River | 191,406 |
| District Of Richmond | 63,868 |
| District Of Saanich | 36,256 |
| District Of Summerland | 5,158 |
| District Of Surrey | 9,267 |
| District Of West Vancouver | 10,478 |
| Ditmars, C | 16,000 |

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|---|---|
| Diversey Wyandotte Inc | 81,471 |
| Dixon Wood Products | 5,206 |
| Doall Vancouver Inc | 11,579 |
| Dobbin & Sons Ltd, F A | 1,250,095 |
| Dobbin Construction, W | 20,635 |
| Dobbs, F | 33,997 |
| Dobney Foundry Ltd | 77,460 |
| Docs Cartage & Storage Co Ltd | 83,709 |
| Dodd, J | 7,813 |
| Dodds Truck Stop | 8,119 |
| Dohler Construction Ltd | 8,843 |
| Dolan Travel | 5,605 |
| Dolans Concrete Ltd | 113,336 |
| Dolhanty, T | 49,736 |
| Dollard Electronics Ltd | 117,827 |
| Dollards Radio West | 27,495 |
| Doman Industries Ltd | 6,067 |
| Dome Hydraulics Co Ltd | 17,092 |
| Dome Motor Inn | 9,200 |
| Dome Petroleum Ltd | 278,090 |
| Dominie Press Ltd | 51,729 |
| Dominion Bridge | 28,693 |
| Dominion Steel Ltd | 45,550 |
| Dominion Textile Inc | 9,797 |
| Domtar Inc | 2,119,220 |
| Don-Troy Paving Ltd | 39,197 |
| Don-Vonco Co Ltd | 5,999 |
| Don, J S | 11,412 |
| Donahue, F | 21,516 |
| Donaldsons Big O Tire Ltd | 12,920 |
| Donau Consulting Inc | 11,009 |
| Donco Construction | 6,168 |
| Dondaneau, K | 7,300 |
| Dong, M | 29,527 |
| Donovan Sales Ltd | 6,806 |
| Dons Disposal Services | 6,059 |
| Dons Welding | 7,177 |
| Donselaar, G | 7,492 |
| Doppler Computer Supply | 5,216 |
| Dorchester, F | 7,066 |
| Dore Forestry Services Ltd | 5,542 |
| Dorjack Contracting Ltd | 6,750 |
| Dorman Bay Developments Ltd | 18,137 |
| Dormark Ventures Ltd | 95,807 |
| Dormer, J | 5,738 |
| Dosenberger Excavating Ltd | 65,181 |
| Double A Traffic Control | 8,173 |
| Double Be Equipment Ltd | 24,187 |
| Double D Traffic Control | 37,347 |
| Double D Water Service | 70,062 |
| Double Eagle Boat Ltd | 47,272 |
| Double Eagle Construction Ltd | 18,746 |
| Double H Carriers Ltd | 28,858 |
| Double R Contracting | 5,229 |
| Doubleday Canada Ltd | 216,260 |
| Doubleday, D | 17,976 |
| Doucette & Co Ltd, L H | 48,331 |
| Doucette Construction Ltd | 9,495 |
| Doucette Enterprises Ltd | 46,113 |
| Doucette, L | 160,582 |
| Dougherty, A | 5,459 |
| Douglas & McIntyre Educational Ltd | 1,317,934 |
| Douglas College | 84,451 |
| Douglas Ecological Consultants | 9,900 |
| Douglas Lake Cattle Co | 90,449 |
| Douglas Photogrammetric Inc | 8,660 |
| Douglas Street Shell | 76,929 |
| Douglas Symes & Brissenden | 14,854 |
| Dougs Trucking | 18,878 |
| Douro Educational Consultants | 11,123 |
| Doust & Smith | 79,897 |
| Dow Chemical Canada Inc | 76,926 |
| Dow Jones Canada Inc | 5,252 |
| Dow Pharmaceuticals | 12,874 |
| Dow, J E | 22,213 |
| Downey Research Associates Ltd, L W | 31,982 |
| Downtown Parking Commission | 7,654 |
| Downtown Parking Corp Ltd | 14,872 |
| Draco Holdings Ltd | 23,646 |
| Dragos Spring & Welding Ltd | 37,442 |
| Draney & Sons Trucking, Frank | 31,357 |
| Driftwood Automotive Ltd | 58,085 |
| Driftwood Contracting Ltd | 42,500 |
| Drop N Shop Automotive Repairs Ltd | 9,628 |
| Drummond McCall Inc | 30,726 |
| Du Pont Canada Inc | 171,576 |
| Dubetz & Associates, C | 37,819 |
| Dublin Resources Ltd | 27,973 |
| Duchek, E | 206,972 |
| Ducks Unlimited Canada | 26,043 |
| Dueck, A | 15,134 |
| Dueck, P A | 19,400 |
| Duggan Trucking, Ian R | 8,150 |
| Dumoulin Black | 45,458 |
| Dumphar Timber Ltd | 7,536 |
| Dun & Bradstreet Of Canada Ltd | 12,627 |
| Dun, W | 7,200 |
| Duncan Iron Works Ltd | 10,073 |
| Duncan Paving Ltd | 395,399 |

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|---|---|
| Duncan Transfer | 19,442 |
| Duncan Trucking, W J | 10,795 |
| Dundas, W | 7,232 |
| Dunn, S J | 8,159 |
| Dunseith Excavating Ltd | 14,018 |
| Dunsmore, D | 56,360 |
| Duralam Canada Ltd | 14,617 |
| Durante Bros Furniture Ltd | 43,541 |
| Durham, J | 10,103 |
| Dutchies Transfer Ltd | 18,666 |
| Dvorak Excavating | 7,418 |
| Dyck Transfer, C | 10,804 |
| Dyck Trucking Ltd, J | 11,121 |
| Dyck, B | 7,154 |
| Dyke, A | 34,312 |
| Dykes, C | 44,808 |
| Dymaxion Research Ltd | 72,865 |
| Dyna-Haul Ltd | 210,133 |
| Dynagraphics | 8,508 |
| Dynamic Communications Ltd | 35,523 |
| Dynamic Construction Ltd | 13,530 |
| Dynamic Industries Ltd | 6,642 |
| Dynamic Maintenance Ltd | 12,294 |
| Dynamic Tune-Up & Auto Repairs Ltd | 5,877 |
| Dywidag Fab Con Products Ltd | 355,225 |
| Dzogan, J | 6,806 |
| Dzuba, S | 7,796 |
| E & A Trucking Ltd | 25,424 |
| E & E Enterprises | 14,130 |
| E & G Trucking Ltd | 30,574 |
| E & M Crushing Ltd | 167,992 |
| E & R Contracting | 6,996 |
| E & S Projects Ltd | 19,265 |
| E & W Excavating Ltd | 11,875 |
| E B Loose Leaf Inc | 22,770 |
| E B P Payments | 2,324,846 |
| E D C Engineering Ltd | 6,481 |
| E I F Sales Ltd | 60,497 |
| E M Plastic & Electric Products Ltd | 18,835 |
| E M Sciences Ltd | 27,746 |
| E M T Consultants Ltd | 11,804 |
| E S P Logging Ltd | 10,698 |
| Eager Beaver Services Ltd | 5,841 |
| Eagle Bay Enterprises Ltd | 7,225 |
| Eagle Refuse Disposal Services | 6,640 |
| Eagle Resources | 964,187 |
| Eagle Valley Cement & Gravel Co Ltd | 8,884 |
| Eagle Valley Holdings Ltd | 27,014 |
| Eamor Pump Sales & Service Ltd | 8,481 |
| East Kootenay Community College | 23,505 |
| East Kootenay Concrete Ltd | 17,231 |
| East Kootenay Realty Ltd | 8,050 |
| East Kootenay Regional Hospital District | 343,297 |
| Eastaugh, J G | 9,455 |
| Eastern Canadian Greyhound Lines Ltd | 118,050 |
| Eastwood & Co | 13,051 |
| Easy Living Shops Canada Ltd | 8,025 |
| Eaton Co Ltd, T, The | 50,811 |
| Eatons Contract Sales | 8,893 |
| Ebco Industries Ltd | 216,260 |
| Eccles, B | 5,000 |
| Echo Logging | 100,537 |
| Eckert, H | 5,516 |
| Econo Glass Ltd | 14,682 |
| Economics Laboratory Canada Ltd | 12,773 |
| Ed-Contracting Ltd | 5,027 |
| Edco Construction Co | 7,486,516 |
| Eddys Contracting Ltd | 6,402 |
| Edgar, M A | 6,418 |
| Edgar, R L | 5,475 |
| Edgemont Moving & Storage (1981) Ltd | 10,116 |
| Edgett Excavating Ltd, J R | 11,637 |
| Edgewater Improvement District | 11,175 |
| Edgeworth Construction Ltd | 5,351,219 |
| Edgeworth Helicopters Ltd | 221,794 |
| Edgson Grader Rentals Ltd | 56,134 |
| Edgson Trucking, Norm | 23,003 |
| Edison Contracting Ltd | 11,926 |
| Editions Hurtubise Hmh Ltee | 8,544 |
| Edmonds, W H K | 39,664 |
| Edmonton Ambulance Authority | 7,919 |
| Eds Contracting Ltd | 89,434 |
| Educational Research Institute Of B C | 966,254 |
| Edvan Agencies Ltd | 9,197 |
| Edwards Welding Ltd | 22,161 |
| Edwards, G | 7,335 |
| Edwards, L | 5,328 |
| Eecol Electric | 107,907 |
| Effective Wordprocessing Ltd | 44,450 |
| Egli, P | 9,240 |
| Eh-Cho-Dene Enterprises | 432,868 |
| Ehlers Ltd, R | 14,205 |
| Ehrcke, W | 42,725 |
| Eisenhut Insurance Agencies Ltd | 14,495 |
| Eklund Construction, Henry | 18,867 |
| Ekset Contracting Ltd | 15,935 |
| Ekstrom, R | 8,333 |

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|---|---|
| Elan Data Makers Ltd | 141,277 |
| Elastometal Pacific Ltd | 67,757 |
| Eldridge Heritage Consulting | 20,557 |
| Electro-Med & Vari-Tech Services | 111,833 |
| Electro-Medical Instrument Co | 60,572 |
| Electrolab Ltd | 14,047 |
| Eled Contracting | 44,285 |
| Elf Timber Ltd | 7,853 |
| Elite Body Shop Ltd | 7,250 |
| Elk Valley Air Services Ltd | 62,437 |
| Elk Valley Concrete Finishers | 9,825 |
| Elkco Systems Inc | 18,526 |
| Elker Auto Supply Ltd | 5,104 |
| Ellan, J T | 44,872 |
| Ellis Co Ltd, W J | 18,827 |
| Ellis Enterprises, C H | 6,000 |
| Ellis Logging | 6,185 |
| Ellison Excavating Ltd | 52,013 |
| Elmore, G | 41,703 |
| Elmquist & Sons Trucking Ltd, J | 8,149 |
| Els-D Enterprises | 7,665 |
| Embassy Cleaners | 8,657 |
| Emblematic Jewellery Products Of Canada Inc | 45,589 |
| Emergency Assistance | 2,587,424 |
| Emergency Pack & Equipment | 12,132 |
| Emerson, D H | 9,160 |
| Emery Electric Ltd, E H | 16,878 |
| Emery Worldwide | 12,919 |
| Emery, C E | 16,969 |
| Empire International | 14,657 |
| Empire Shirt Ltd | 53,580 |
| Empress Pontiac Buick G M C Ltd | 58,849 |
| Empress, The | 19,312 |
| Emu International Consultants Inc | 9,781 |
| Enderby Gravel Products Ltd | 6,241 |
| Enerfit Services Corp | 8,379 |
| Englund Trucking Ltd, Lyle | 58,609 |
| Enriquez, A A, Dr | 20,114 |
| Enroute Travel Ltd | 7,749 |
| Ensign Chrysler Plymouth Ltd | 74,868 |
| Ensign Lease Ltd | 10,805 |
| Ensoro Sales & Service Co Ltd | 9,742 |
| Enterprise Forestry Contracting Ltd | 58,971 |
| Entirety Investments Ltd | 8,511 |
| Envirocon Ltd | 70,301 |
| Environmental Sciences Ltd | 77,299 |
| Epic Data Inc | 148,869 |
| Epps Hoe Rental Ltd, Gerry | 61,445 |
| Epton Industries Inc | 6,115 |
| Er-Nada Enterprises | 6,565 |
| Era Business Consultants Ltd | 13,072 |
| Ergo Design | 14,963 |
| Erin Films Ltd | 7,204 |
| Ernies Grading | 17,291 |
| Ernst & Whinney | 277,844 |
| Eron Contracting Ltd | 16,540 |
| Esau, L J | 29,651 |
| Esco Ltd | 6,490 |
| Essar Enterprises | 16,641 |
| Esso Resources Canada Ltd | 1,086,312 |
| Estlin Air Services Ltd | 87,751 |
| Estrin Mfg Ltd | 5,506 |
| Estuary Woodworks | 6,850 |
| Ethos Consulting | 30,431 |
| Eugene, P | 10,623 |
| European Bakery Ltd | 15,495 |
| Evans & Associates Ltd, J | 21,725 |
| Evans Engine Shop Ltd | 12,294 |
| Evans Fuels Ltd, Gordon J | 7,671 |
| Evans Products Co Ltd | 84,247 |
| Evans-Atkinson, E | 7,711 |
| Evans, J M | 9,115 |
| Evans, M | 7,542 |
| Evans, P | 49,700 |
| Everclear Building Maintenance Ltd | 59,086 |
| Eveready Steel Ltd | 7,305 |
| Everest Reforestation | 9,449 |
| Evergreen Computers Ltd | 24,502 |
| Evergreen Data Products | 12,384 |
| Evergreen Forest Products | 8,248 |
| Evergreen Forestry Service Ltd | 354,749 |
| Evergreen Insurance Service Inc | 16,115 |
| Evergreen Press Ltd | 501,777 |
| Evergreen Sportswear Manufacturing Ltd | 47,202 |
| Evergreen Timber Sales | 38,567 |
| Evergreen Treeplanting Co-Op | 13,683 |
| Everlast Plastics Co | 27,099 |
| Ewan Consulting Ltd, Jacques | 12,580 |
| Ewanyshyn & T Rathbone, T R | 24,900 |
| Ewashina Logging | 14,360 |
| Ewert, P W | 28,288 |
| Ewing, J | 11,500 |
| Ewing, L | 8,034 |
| Excalibur Metal Products Ltd | 22,776 |
| Exco Industries Ltd | 17,722 |
| Execu-Type Services | 8,050 |
| Execuplace | 10,932 |
| Executive Courier Service Ltd | 17,177 |
| Executive House | 6,792 |
| Exploration Computer Services | 31,790 |
| Explosives Ltd | 19,772 |
| Expo 86 | 76,243 |
| Express Automotive & Hd Ltd | 27,132 |
| Express Editorial & Graphics Ltd | 56,266 |
| Extech Systems Ltd | 47,796 |
| Exton & Dodge | 20,065 |
| Eyeball Industries Inc | 7,564 |
| Eze Brew Coffee Service (V I) Ltd | 8,645 |
| Eze Rent-It Centre Ltd | 9,003 |
| F & K Logging Ltd | 163,422 |
| F C Propulsion & Aero Systems (1980) Ltd | 9,777 |
| F Fence Contracting | 19,884 |
| F J H Construction Ltd | 40,928 |
| F J R Equipment Ltd | 27,598 |
| F L Products Inc | 9,500 |
| F S J Powercraft Sales & Service Ltd | 6,256 |
| Fabricated Plastics Western Ltd | 5,879 |
| Fabro Ltd | 15,999 |
| Facs Record Centre | 10,861 |
| Fadai, J | 31,082 |
| Fagan & Son Trucking, R | 14,093 |
| Fair Trial Farm Ltd | 66,766 |
| Fairbairn, G | 10,511 |
| Fairclough, J | 5,100 |
| Fairmont Hot Springs Resort Ltd | 12,354 |
| Fairview Auto Body | 5,063 |
| Falcon Painting & Decorating | 5,730 |
| Falcon Viewing & Silvics Ltd | 31,848 |
| Faliszewski, S W | 6,434 |
| Falkins-Mcintosh | 108,470 |
| Falkowsky Enterprises Ltd | 7,009 |
| Fallis Turf Equipment Ltd | 14,701 |
| False Creek Industries Ltd | 115,916 |
| Family Truck Canopies Ltd | 5,513 |
| Far-Ko Contracting Ltd | 21,354 |
| Farina Holdings Ltd | 6,622 |
| Farko Contracting Ltd | 68,876 |
| Farley, R V | 7,524 |
| Farm Income Assurance | 47,286,810 |
| Farquharson, B | 6,520 |
| Farquharson, G | 5,638 |
| Farrell & Co Ltd, R W | 11,159 |
| Farris Vaughan Wills & Murphy | 140,103 |
| Farwest Retail Systems Ltd | 15,396 |
| Farynuk, K | 6,562 |
| Fas-Trac Construction Ltd | 791,440 |
| Fast Contracting, Wayne | 20,595 |
| Fast Septic Service | 21,921 |
| Fawdrey, S | 7,797 |
| Fearey, D | 5,029 |
| Federated Co-Operatives Ltd | 139,032 |
| Fedewa, W L | 9,350 |
| Fediw Contracting Ltd, Mike | 66,552 |
| Fedun, S | 6,000 |
| Felker Lake Ranch Ltd | 21,815 |
| Fell Contracting Ltd, Wayne | 56,789 |
| Fellers & Bassett Enterprises Ltd | 69,956 |
| Fellers, G F | 12,455 |
| Fellers, R P | 14,880 |
| Fellers, V A | 7,818 |
| Fellowship Of Regular Baptist Churches | 19,002 |
| Fenco Lavalin Corp | 1,186,453 |
| Fennells Trailer Supplies Ltd | 9,446 |
| Fenwick-Wilson, M | 11,677 |
| Ferbey, E | 47,517 |
| Ference & Associates Ltd, Don | 52,470 |
| Ferguson & Associates, Alan | 11,159 |
| Ferguson Construction Ltd, G J | 44,184 |
| Ferguson Equipment Ltd, F G | 6,085 |
| Ferguson Laboratory Ltd, J P | 54,113 |
| Ferguson Supply Ltd | 22,414 |
| Ferguson, B | 16,140 |
| Ferguson, J | 5,554 |
| Fermco Rental & Sales Ltd | 5,554 |
| Fernie School District 1 | 480,585 |
| Fernie Shell Service | 7,436 |
| Ferrel, D L | 9,892 |
| Ferris Contracting, D. | 8,793 |
| Ferris, J A J, Dr | 16,973 |
| Ferrous & Non Ferrous Metal Products | 9,423 |
| Fibich, M | 6,885 |
| Fidelity Electronics Of Canada Ltd | 6,258 |
| Fiedler Bros Contracting Ltd | 75,575 |
| Field & Co Ltd, J G | 11,629 |
| Field Aviation Co Ltd | 42,468 |
| Field Construction Ltd, James | 25,158 |
| Field Contracting, Merril | 48,550 |
| Fields Tree Topping | 23,938 |
| Fields Welding & Industrial Supplies (1984) Ltd | 19,420 |
| Fieldstone Resources Ltd | 102,993 |
| Filimter Group Ltd | 7,149 |
| Filka Lumber Co Ltd | 42,061 |
| Filliol, A A | 28,225 |
| Fillmore, K | 36,371 |
| Filmer, A E | 9,628 |
| Finning Power Products | 147,816 |
| Finning Tractor & Equipment Co Ltd | 942,858 |
| Fiorentino Bros Contracting Ltd | 31,229 |
| Fire Commission Fees & Expenses | 15,349 |
| Fireflex Manufacturing Ltd | 157,313 |
| Firestone Canada Inc | 287,321 |
| First City Capital Ltd | 201,593 |
| First Class Ventures Ltd | 6,099 |
| First Mennonite Church Society For The Mentally Handicapped | 11,220 |
| First Pacific Credit Union | 49,380 |
| First Pacific Investors Ltd | 142,304 |
| First Second Skin Hosiery Ltd | 13,771 |
| First United Church | 5,871 |
| Fischer Road Maintenance, Doug | 28,771 |
| Fish, G | 10,000 |
| Fishbrook Trucking, Otto | 20,869 |
| Fisher Scientific | 432,615 |
| Fisher, L S | 41,921 |
| Fishermens Co-Operative Federation | 7,820 |
| Fishers Continental Ltd | 5,993 |
| Fishers Hardware Ltd | 5,590 |
| Fitz-Gerald, M | 16,598 |
| Fitzgerald, C | 7,896 |
| Fitzgibbon, A | 10,425 |
| Fitzhenry & Whiteside Ltd | 152,002 |
| Fitzsimmons Trucking, Neil | 12,566 |
| Five Corners Sales & Service Ltd | 5,399 |
| Flanders Van Service | 14,236 |
| Flanz, A | 44,894 |
| Flawse Contracting, A | 8,654 |
| Fleck Bros Ltd | 500,456 |
| Fleet-Comm Mechanical Ltd | 30,584 |
| Fleetline Distributors | 14,437 |
| Fleetline Parts & Equipment Ltd | 9,593 |
| Fleetwood Reforestation Ltd | 105,102 |
| Fleetwood Sausage Ltd | 18,545 |
| Fleetwood Silviculture Services Ltd | 30,692 |
| Fleming & Associates | 16,660 |
| Fleming & Dixon Trucking Ltd | 5,679 |
| Fleming Decal & Sign Ltd | 8,883 |
| Fleming Printing Ltd | 125,843 |
| Fleming Trucking, D R | 12,229 |
| Fleming, T | 7,500 |
| Fletcher Industries Ltd | 7,550 |
| Fletchers | 23,421 |
| Fletchers Ltd | 240,741 |
| Flex-O-Lite Of Canada Ltd | 17,444 |
| Flight Centre Victoria | 414,231 |
| Flightcraft Inc | 23,753 |
| Floorlayers Union | 5,880 |
| Florence Enterprises | 5,727 |
| Florittos Egg Sales | 20,097 |
| Flow Laboratories Inc | 41,213 |
| Flynn Printing Ltd | 12,609 |
| Fogg Motors Ltd | 57,423 |
| Foisy Automotive Service Ltd | 9,532 |
| Fontaine, J R | 16,434 |
| Fontas Forest Service Ltd | 7,647 |
| Fooks Trucking Ltd | 11,282 |
| Foort, W | 16,704 |
| For-Lands Management | 22,526 |
| Foraie Contracting Ltd, Joe | 62,546 |
| Ford Credit Canada Ltd | 892,515 |
| Ford, R | 5,857 |
| Ford, R | 26,218 |
| Forde Bulldozing, E R | 48,954 |
| Forest Chain Saw Ltd | 16,500 |
| Forest Contracting Ltd, Glen | 83,642 |
| Forest Engineering Research Institute Of Canada | 30,428 |
| Forest Industries Flying Tankers Ltd | 31,188 |
| Forest Planning Systems Ltd | 65,217 |
| Forest Research Laboratory | 5,985 |
| Forest Service U S D A | 254,788 |
| Forest Technology Systems Ltd | 383,536 |
| Forestcover Resource Ltd | 8,268 |
| Forestworld Supplies Ltd | 48,885 |
| Forgo Trucking, Rudy | 16,069 |
| Form-Rite Contracting Ltd | 9,880 |
| Forma Scientific | 6,867 |
| Formans Transport Ltd | 9,880 |
| Forsman, E D | 6,000 |
| Forsman, J | 14,300 |
| Forsters Auto Supply Ltd | 19,471 |
| Forsyth & Co Ltd, A J | 96,938 |
| Forsyth Grading Ltd | 6,940 |
| Forsyth Rentals & Equipment Ltd | 9,564 |
| Forsythe Office Equipment | 13,336 |
| Fort Earth Moving Service | 5,906 |
| Fort George Alignment & Brake Service | 42,719 |
| Fort Motors Ltd | 6,722 |
| Fort Nelson Laundry & Dry Cleaners Ltd | 5,355 |
| Fort Nelson Marine Transport Ltd | 40,220 |
| Fort Nelson School District 81 | 77,183 |
| Fort Nelson Texaco & Tire Service | 5,273 |

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|---|---|
| Fort St John Association For The Mentally Handicapped | 7,090 |
| Fort St John Co-Operative Association | 15,394 |
| Fort St John Husky | 8,626 |
| Fortran Traffic Systems Ltd | 481,952 |
| Forum Corp Of Canada, The | 10,896 |
| Fosbery Bros Enterprises Ltd | 62,022 |
| Foster Associates Inc | 52,821 |
| Foster Research | 20,160 |
| Foster Trucking, John | 50,112 |
| Fosters Seed & Feed Ltd | 6,758 |
| Fotheringham, B H | 61,584 |
| Fotofun Camera | 5,938 |
| Fotoprint Ltd | 23,061 |
| Fougere, W B | 11,285 |
| Foundation Co Of Canada Ltd, The | 4,923,670 |
| Fountain Valley Enterprises Ltd | 7,282 |
| Four Seasons Hotels Ltd | 18,572 |
| Fourth Avenue Motor Works Ltd | 33,044 |
| Fowler, J A, Dr | 10,720 |
| Fox Sand & Gravel, G | 15,260 |
| Fox, G D | 5,100 |
| Fox, T | 40,363 |
| Foxs Transport | 29,824 |
| Frabco Roofing | 7,975 |
| Fram Canada Inc | 15,805 |
| Frampton Appraisals Ltd | 63,508 |
| Frampton, G D | 16,675 |
| Framst, C E | 5,545 |
| Francoeur, D A | 63,885 |
| Franki Canada Ltd | 165,482 |
| Franklin Electric Ltd | 18,957 |
| Franklin, D | 16,832 |
| Franson, R & P | 10,380 |
| Fraser & Associates, V M | 76,389 |
| Fraser Brake & Muffler | 7,757 |
| Fraser Burrard Diving Ltd | 11,363 |
| Fraser Lake Excavating Ltd | 21,152 |
| Fraser Lake Indian Band | 7,068 |
| Fraser River Harbour Commission | 1,565,983 |
| Fraser River Pile Driving Co Ltd | 130,276 |
| Fraser Trucking, Jim | 25,175 |
| Fraser Valley Aggregates Ltd | 63,601 |
| Fraser Valley College | 8,001 |
| Fraser Valley Milk Producers | 941,948 |
| Fraser Valley Regional Library District | 188,778 |
| Fraser-Cheam Regional Hospital District | 114,729 |
| Fraser-Fort George Regional Hospital District | 473,378 |
| Fraser, D | 235,997 |
| Fraser, D C | 5,700 |
| Fraser, S W | 39,350 |
| Fraser, W | 9,490 |
| Frazier, D | 9,786 |
| Free Methodist Church In Canada, The | 15,000 |
| Free Spirit Ventures Inc | 12,328 |
| Free Trade Zone Consultants Inc | 36,883 |
| Freeline Equipment Co Ltd | 10,635 |
| Freeman & Co, W H | 26,258 |
| Freeman Smyth Canada Ltd | 21,250 |
| Freeman Wright Agencies Ltd | 8,429 |
| Freeman, P C M | 6,339 |
| Freeway Plymouth Chrysler Ltd | 217,281 |
| French, T | 8,872 |
| Frenco Construction Co Ltd | 58,186 |
| Freundlich & Associates, R | 5,218 |
| Frewin, B | 10,797 |
| Friedrich Construction | 6,791 |
| Friends Of The Provincial Museum | 8,826 |
| Fries, M | 12,525 |
| Friesen, C & D | 27,074 |
| Friesen Bros Fuels Ltd | 1,766,803 |
| Friesen Crane Service Ltd | 13,177 |
| Friesen Equipment Ltd | 15,610 |
| Friesen, B | 77,776 |
| Friesen, F | 7,226 |
| Friesens Excavating Ltd | 18,504 |
| Friskey Gradall Excavating, Dan | 53,517 |
| Fritz, H L | 20,657 |
| Froese & R Borsato, C | 5,460 |
| Froese Contracting, Ray | 74,378 |
| Froese Trucking Ltd, Vic | 32,279 |
| Froese, I | 13,969 |
| Frolek Contracting, John | 10,392 |
| Frontier Chrysler Ltd | 16,853 |
| Frontier Consulting Ltd | 23,048 |
| Frontier Contracting Ltd | 16,012 |
| Frontier Helicopters Ltd | 1,734,594 |
| Frontier Logging Co | 7,192 |
| Frost Backhoe & Excavating, Jim | 32,005 |
| Frost, J E | 9,896 |
| Fry Society Of B C, Elizabeth | 8,706 |
| Fuez, K | 6,000 |
| Fuji Photo Film Canada Inc | 8,125 |
| Full-Life Service Society, The | 23,663 |
| Fullas Shell Service | 11,937 |
| Fuller Brush Co Ltd | 26,084 |
| Fuller, G C E | 28,058 |

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| Funk Signs Inc | 8,210 |
| Fuoco Transfer & Excavating Ltd | 6,467 |
| Futcher & Helgeson Ltd | 27,264 |
| Fyfe Smith Co, J | 16,939 |
| G & C Products Ltd | 32,963 |
| G & D Contracting | 13,534 |
| G & D Woodworking | 5,288 |
| G & E Construction | 8,394 |
| G & F Logging Co Ltd | 770,121 |
| G & H Industrial Supply Co | 8,255 |
| G & L Contracting Ltd | 7,449 |
| G & L Trucking | 7,376 |
| G & M Logging | 11,292 |
| G & N Construction Ltd | 19,600 |
| G & T Enterprises | 9,307 |
| G B C Trucking Inc | 42,598 |
| G B F Technical Forest Services Ltd | 5,134 |
| G D R Enterprises | 9,520 |
| G E C Canada Ltd | 19,759 |
| G F Logging Co Ltd | 86,830 |
| G H Innovations | 9,244 |
| G H Words & Arts | 5,171 |
| G L C Publishers Ltd | 11,968 |
| G N B Batteries Canada Inc | 91,400 |
| G S W Inc | 20,218 |
| G T E Sylvania Canada Ltd | 187,600 |
| G T Publishing Services Ltd | 17,998 |
| G-T-Xcavating Ltd | 10,168 |
| Gaba, C | 13,743 |
| Gabriola Fire Protection District | 69,700 |
| Gadco Construction Ltd | 72,188 |
| Gaffney, H | 5,116 |
| Gage Distribution Co | 118,886 |
| Gage Publishing Ltd | 603,487 |
| Gage, R | 5,730 |
| Gagne Trucking, H & J | 10,513 |
| Gails Rentals | 5,936 |
| Gainers Inc | 25,315 |
| Galati, J | 16,748 |
| Gale Research Co | 8,476 |
| Galena Contractors Ltd | 108,462 |
| Gallant Trucking Ltd | 35,500 |
| Gallego Investments Ltd | 35,495 |
| Galli Holdings Ltd | 16,449 |
| Gam-X Inspections (1970) Ltd | 26,345 |
| Gamache & Sons Logging | 71,181 |
| Gambro Canada Ltd | 74,570 |
| Gammie Contracting, Bill | 26,163 |
| Gandalf Data Ltd | 221,851 |
| Gane Energy Corp | 148,552 |
| Garden Bay Marine Service Ltd | 7,660 |
| Gardiner, D | 6,000 |
| Gardiner, D N | 42,231 |
| Gardiner, T M | 29,407 |
| Gardner Chevrolet Oldsmobile Ltd | 19,676 |
| Garfield, H G | 10,953 |
| Garibaldi Building Supplies Ltd | 30,699 |
| Garner Bros Cariboo Ltd | 10,699 |
| Garner Builders Supplies Ltd | 5,143 |
| Garrys Crane Service | 7,104 |
| Garside Displays Ltd | 6,276 |
| Garths Electric Co Ltd | 8,948 |
| Garton & Harris | 25,889 |
| Garwood Transport Ltd | 16,498 |
| Gasfield Electric Ltd | 13,639 |
| Gasman Industries Ltd | 9,625 |
| Gastown Productions | 16,192 |
| Gasztonyi, A | 10,459 |
| Gateway Auto Supply | 10,081 |
| Gateway Insurance Services Ltd | 9,921 |
| Gateway International Trucks Ltd | 13,941 |
| Gaults | 388,385 |
| Gauthier, E | 57,563 |
| Gauthier, L | 15,828 |
| Gaynor, C | 27,815 |
| Gbc Canada Inc | 12,885 |
| Gear-O-Rama Supply | 64,508 |
| Gear-O-Rama Supply Chetwynd Ltd | 6,386 |
| Geddes Contracting Co Ltd | 1,769,069 |
| Geddes Ford Mercury Sales Ltd | 13,481 |
| Geddes, E B | 21,853 |
| Gee & Dee Enterprises | 12,884 |
| Geecoe Generator Servicing Inc | 5,387 |
| Gelco Express | 52,983 |
| Geller & Associates Ltd, Michael | 32,300 |
| General American Oils Ltd | 680,793 |
| General Assembly Excavating Ltd | 65,936 |
| General Educational Development Testing Service | 25,586 |
| General Motors Of Canada Ltd | 38,062 |
| General Office Machines | 8,153 |
| General Paint | 143,602 |
| General Publishing Co Ltd | 10,747 |
| General Tractor Parts & Rebuilding Ltd | 7,057 |
| Generous Electric Ltd | 15,266 |
| Genes Paving | 26,644 |
| Genstar Shipyards Ltd | 470,530 |
| Genstar Structures Ltd | 473,507 |
| Genton, P | 7,805 |

| | $ |
|---|---|
| Geo Products Inc | 7,536 |
| Geocal Consulting | 26,752 |
| Geodimeter Of Canada Ltd | 192,527 |
| George, E | 14,850 |
| Georges Gradall Service Ltd | 62,017 |
| Georges Repair & Refinishing | 10,129 |
| Georges Transfer | 24,205 |
| Gerber, E | 20,830 |
| Gerbinski, J | 5,924 |
| Gerex Developments Ltd | 11,807 |
| Germaine, R | 6,822 |
| Gerow, J | 14,438 |
| Gerrard Construction, Vern | 35,593 |
| Gerrys Trucking | 6,959 |
| Gerstel Transport, O E | 39,875 |
| Gerstel, C | 6,353 |
| Gerzey Construction Ltd, F | 49,694 |
| Gescan | 167,675 |
| Gestetner Inc | 34,841 |
| Giacomelli, P | 8,700 |
| Giasson, G | 11,745 |
| Gibbs Logging Ltd, A C | 6,560 |
| Gibco Canada Inc | 5,028 |
| Gibson Brothers Contracting Ltd | 8,824 |
| Gibson Davey Engineering | 154,352 |
| Gibson Pass Resorts | 7,050 |
| Gibson Ventures Ltd | 44,360 |
| Gibson, D | 5,250 |
| Gibson, G | 29,161 |
| Gibsons Building Supplies Ltd | 9,174 |
| Gibsons Fasteners Ltd | 10,348 |
| Giddens Trucking | 30,871 |
| Giesbrecht & Associate Reporters | 6,819 |
| Giesbrecht & Son | 69,542 |
| Gilbert, J M | 15,621 |
| Gilbert, N | 6,958 |
| Gilchrist Art Glass | 25,114 |
| Giles Trucking | 8,366 |
| Gill, C | 7,979 |
| Gillett, K | 38,348 |
| Gillette Canada Inc | 5,843 |
| Gillies Bay Improvement District | 16,280 |
| Gillies Contracting, J W | 34,525 |
| Gillies, J | 7,198 |
| Gilligan-Hackett, P A | 14,929 |
| Gillmann Construction | 9,017 |
| Gingerich, B | 6,630 |
| Gingerich, R J | 26,918 |
| Ginn & Co | 404,985 |
| Girard, J | 11,000 |
| Girling, R F | 6,423 |
| Giroday & Co | 21,176 |
| Giscome Contracting | 14,287 |
| Gitlakdamix Band Council | 6,498 |
| Glacier Concrete Ltd | 17,955 |
| Glacier Helicopters Ltd | 50,135 |
| Glacier Roofing Ltd | 7,541 |
| Glad Trucking | 5,515 |
| Glasgow Trucking, B | 36,602 |
| Glasner & Schwartz | 13,743 |
| Glaspie, J | 6,719 |
| Glass, P | 5,740 |
| Glaxo Canada Ltd | 9,818 |
| Glaxo Laboratories | 20,068 |
| Glazier, R F | 6,615 |
| Glen Forest Construction | 35,655 |
| Glendale Redi-Mix Ltd | 63,463 |
| Glendale Tire Ltd | 21,182 |
| Glenelg Construction Ltd | 208,097 |
| Glenns Porto Welding | 13,163 |
| Glenoak Ford Sales (1983) Ltd | 1[illegible],478 |
| Glenwood Enterprises Ltd | 2[illegible],441 |
| Glide, M | [illegible],175 |
| Global Enterprizes Ltd | 7,814 |
| Global Forest Fire Service Ltd | 31,264 |
| Global Medical Products Inc | 25,233 |
| Globe & Mail, The | 30,681 |
| Globe Foundry Ltd | 234,299 |
| Globe/Modern Curriculum Press | 53,442 |
| Glover, M | 6,041 |
| Glyn-Jones, D | 5,964 |
| Gniazdoski, C | 19,331 |
| Goddard & Associates | 21,070 |
| Godden, E C | 10,606 |
| Godfrey, G A | 49,843 |
| Godwin, H F | 6,032 |
| Goertz (Rentals) Ltd, Frederick | 8,561 |
| Goertz Ltd, Frederick | 132,818 |
| Goertzen Trucking, Jack | 12,292 |
| Goglin Trucking, A B | 38,978 |
| Gold & Son Logging Ltd, Lyle | 33,144 |
| Gold Bridge Waterworks District | 5,355 |
| Gold Creek Wood Supplies | 8,700 |
| Gold Key Pontiac Buick GMC | 25,060 |
| Goldcap Motor Inn Ltd | 7,013 |
| Golden & District General Hospital Society | 8,684 |
| Golden Airways Ltd | 53,811 |
| Golden Eagle Oil & Gas Ltd | 168,002 |

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|---|---|
| Golden Hardware & Building Supplies Ltd | 12,694 |
| Golden Installations Ltd | 6,928 |
| Golden Raven Co-Op | 30,868 |
| Golden Realty Ltd | 22,500 |
| Golden River Corp | 115,028 |
| Golden Sales & Service Ltd | 13,647 |
| Golden School District 18 | 344,871 |
| Golden Texaco Service | 11,145 |
| Golder Associates (Western Canada) Ltd | 82,871 |
| Goldfarb Consultants | 42,250 |
| Goldpan Services | 10,613 |
| Goldstone Products | 6,521 |
| Goldstone, G | 13,624 |
| Goligers | 6,496 |
| Gonvick Bros Contracting | 6,485 |
| Good Contracting, Edgar | 6,796 |
| Good Neighbour Fencing | 9,700 |
| Good, C | 10,787 |
| Goodall Rubber Co Of Canada Ltd | 18,908 |
| Goodbrand Construction Ltd | 9,645,818 |
| Goodbrand Industries Ltd | 8,614 |
| Goodfellow, G | 35,555 |
| Goodhost Foods | 24,251 |
| Goodman, D | 12,923 |
| Goodrich Canada Inc, B F | 7,401 |
| Goodson Trucking, T | 9,935 |
| Goodyear Canada Inc | 464,434 |
| Goodyear Go Centre | 12,588 |
| Gook, D | 5,503 |
| Goold Skidding, G | 17,077 |
| Goolevitch, J K | 12,054 |
| Gord Don Trucking Ltd | 257,960 |
| Gordon Contracting Ltd, Doug | 583,322 |
| Gordon Crane & Hoist Inc | 5,706 |
| Gordon Trucking Ltd, Dean | 545,710 |
| Gordon, F | 30,386 |
| Gordon, J | 34,448 |
| Gordon, P M | 6,500 |
| Gordons Firewood Service | 23,223 |
| Gordons Septic Service Ltd | 25,810 |
| Goresky, W V, Dr | 18,313 |
| Gormac Developments Ltd | 25,398 |
| Gorman Bros Lumber Ltd | 8,068 |
| Gorosh Co Ltd, John | 13,438 |
| Goss Trucking Ltd, Bert L | 6,638 |
| Gossage, A | 6,353 |
| Gossage, J D, Dr | 13,341 |
| Gottler Contracting Ltd, Niels | 6,029 |
| Gough Electric Ltd | 188,210 |
| Gough, B A | 5,904 |
| Goulet, C | 19,637 |
| Gove Senior | 517,530 |
| Government House Expenses | 214,933 |
| Government Of The United States | 23,211 |
| Govier Consulting Services Ltd | 5,864 |
| Gowans & Hogg Ltd | 8,239 |
| Grace Cabinet Shop | 17,240 |
| Grade 12 Scholarship Examinations—Administration | 351,484 |
| Graehold Construction Corp | 2,488,250 |
| Graeme & Murray Consultants Ltd | 716,561 |
| Graff, L | 14,226 |
| Graham, C R | 21,100 |
| Graham, D | 27,912 |
| Graham, G | 17,300 |
| Graham, L M | 11,267 |
| Graham, R W | 8,090 |
| Graham, W M, Dr | 6,356 |
| Grahams Moving & Storage | 61,377 |
| Grahn, R | 7,495 |
| Grainge, T | 6,603 |
| Gran, C | 11,086 |
| Grand & Toy Ltd | 8,750 |
| Grand Forks Fire Protection District | 120,055 |
| Grand Forks Glass | 7,845 |
| Grand Forks Ready-Mix Concrete Co Ltd | 22,822 |
| Grand Forks School District 12 | 730,600 |
| Grandview Blacktop Ltd | 605,365 |
| Grandy Reforestation Services | 45,550 |
| Grange Mattress Co | 10,486 |
| Grannary, B J | 58,769 |
| Granor Contracting Co Ltd | 26,262 |
| Grant Signs, Al | 5,030 |
| Grant, C | 27,153 |
| Grant, D | 12,715 |
| Grant, P | 6,563 |
| Grant, P C | 6,037 |
| Graphic Controls Canada Ltd | 29,682 |
| Graphic Learning Systems | 5,024 |
| Graphic Office Interiors Ltd | 5,368 |
| Graphic Resource Group | 9,922 |
| Gratton Holdings Ltd | 23,133 |
| Gratuity to Widows | 517,217 |
| Gravel Creek Enterprises | 9,236 |
| Gray & Co Ltd, W D | 38,656 |
| Gray Transfer (1983) Ltd | 10,167 |

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|---|---|
| Gray, J A | 8,108 |
| Great West Life Assurance Co | 4,798,419 |
| Great West Paper Box Co Ltd | 8,196 |
| Greater Vancouver Convention & Visitors Bureau | 16,186 |
| Greater Vancouver Information & Referral Service | 6,316 |
| Greater Vancouver Regional Hospital District | 223,975 |
| Greater Vancouver Sewer & Drainage | 733,357 |
| Greater Vancouver Water District | 652,425 |
| Greater Victoria School District 61 | 964,060 |
| Greaves Moving & Storage Ltd | 35,353 |
| Green & Huckvale Ltd | 7,839 |
| Green Excavating Ltd, C & J | 61,788 |
| Green Huckvale Advertising Ltd | 36,473 |
| Green Library Consulting Services Ltd, Debra | 27,091 |
| Green Line Sales Ltd | 15,206 |
| Green Peaks Holdings Ltd | 20,743 |
| Green Thumb Nurseries & Landscape Co Ltd | 6,165 |
| Green Valley Fertilizer Ltd | 508,833 |
| Green Valley Tree Planting Ltd | 185,128 |
| Green, C | 46,304 |
| Green, M | 5,100 |
| Greenacres Pumps & Equipment Ltd | 5,991 |
| Greene, F A | 5,790 |
| Greening Donald Co Ltd | 35,548 |
| Greenland Logging | 9,665 |
| Greenlaw Enterprises | 9,082 |
| Greenridge Forest Consulting | 16,397 |
| Greentrees Reforestation | 15,655 |
| Gregory, M | 8,321 |
| Gregson Bulldozing Ltd | 12,255 |
| Greiner & Co | 118,659 |
| Grewal, J S, Dr | 15,540 |
| Greyback Construction Ltd | 5,531 |
| Greyhound Lines Of Canada Ltd | 228,630 |
| Grice Hauling, K | 18,295 |
| Grieve Motors Ltd, J | 27,986 |
| Grieve, J F | 11,356 |
| Griffin & Sons Ltd, F C | 15,202 |
| Griffin Sawmill Ltd | 11,475 |
| Griffin, B | 11,667 |
| Griffith, R A | 25,957 |
| Grimwood Construction Co Ltd | 672,135 |
| Grip Clinch Fasteners Ltd | 7,754 |
| Gro-Tec Greenhouse Systems Inc | 33,115 |
| Grober Contracting Ltd | 103,978 |
| Gross Logging Ltd, E C | 64,748 |
| Grosser Parts (DC) Ltd | 40,145 |
| Group West Systems Ltd | 45,558 |
| Grover Elliott & Co Ltd | 23,709 |
| Growers Supply Co Ltd | 7,341 |
| Gruen Logging | 5,661 |
| Guaranty Trust Co Of Canada | 44,600 |
| Guard-All Fence Co Inc | 19,357 |
| Guardian Chemicals | 15,554 |
| Gudeit Contracting Ltd, R | 21,494 |
| Gueulette, W | 5,400 |
| Guild Yule & Co | 7,928 |
| Guild Yule & Co In Trust | 61,250 |
| Guilfoyle, M | 6,653 |
| Guinn, Z | 15,557 |
| Gulf Canada Ltd | 5,155,118 |
| Gulf Excavating Ltd | 10,314 |
| Gulf Islands School District 64 | 2,212,385 |
| Gulf Islands Water Taxi Ltd | 38,566 |
| Gulliver, J T | 10,700 |
| Gundys News Supply Ltd | 20,242 |
| Gurney Contracting Ltd | 59,197 |
| Guss Contracting | 63,342 |
| Gustafson, T | 5,453 |
| Gustafsons Auto Service Ltd | 46,067 |
| Guzman, M | 14,500 |
| Gwilliam, W | 6,260 |
| H & B Contracting Ltd | 25,730 |
| H & D Contracting Inc | 6,639 |
| H & H Insurance Services Ltd | 26,402 |
| H & J Ready Mix Ltd | 29,425 |
| H & J Welding & Machine Ltd | 6,084 |
| H & L Gradall Service Ltd | 70,526 |
| H & M Excavating | 46,210 |
| H & P Logging | 11,867 |
| H & R Tire Service (1959) Ltd | 20,770 |
| H B Contracting Ltd | 170,058 |
| H B Custom Firewood | 6,586 |
| H B I Logging Ltd | 24,378 |
| H D S Equipment Repair | 25,492 |
| H I Parking Design & Development Ltd | 8,854 |
| H J S W Advertising & Marketing | 42,485 |
| H K Safety Shop | 6,448 |
| H Q Construction | 9,891 |
| H S Trucking | 13,151 |
| H V B Co | 14,679 |
| H-S Tools & Parts Inc | 12,861 |
| Haagen, L | 5,097 |
| Habart, G | 12,691 |

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|---|---|
| Haber Taylor Tait Goddard & Ruley | 18,631 |
| Haberlin Soil Supplies (1975) Ltd | 5,619 |
| Haberlin, B | 6,580 |
| Hack, D | 14,160 |
| Hackett & Associates, B J | 5,336 |
| Hadden Trucking Ltd, W | 31,288 |
| Haddon Holdings Ltd | 14,935 |
| Haffner Trucking, A | 20,684 |
| Hafstein, L M | 5,350 |
| Hagen, C | 5,000 |
| Hagens Travel Service Ltd | 9,855 |
| Hagensborg Waterworks District | 74,693 |
| Hager Business Services Ltd | 6,924 |
| Haggarty, D | 15,164 |
| Hagues Village Green Gulf | 5,346 |
| Haida Equipment Ltd | 6,388 |
| Haida Optical Laboratories Ltd | 5,847 |
| Haines, I | 18,953 |
| Halbauer Albas Keene & Adams | 24,152 |
| Halcyon Design Ltd | 41,678 |
| Hale Trucking, F | 11,925 |
| Halfway River Logging | 6,841 |
| Hall & Co Big Horn Manufacturing | 73,272 |
| Hall Filter Service Ltd, Les | 5,816 |
| Hall Trucking, R C | 11,728 |
| Hall, C | 6,988 |
| Hall, T J | 12,206 |
| Halliday, R, Dr | 10,951 |
| Hallstrom, B | 6,171 |
| Hals Power Equipment & Construction | 13,327 |
| Halverson, D | 10,615 |
| Halvorson Trucking Ltd | 16,547 |
| Halvorson, F | 16,459 |
| Hamblin Heavy Hauling Ltd | 14,149 |
| Hamerston Trucking, Rod | 5,172 |
| Hamilton & Son Ltd, Lyall | 12,535 |
| Hamilton Associates | 32,512 |
| Hamilton Delong Ltd | 8,304 |
| Hamilton Duncan Armstrong & Stewart | 35,996 |
| Hamilton Excavating, B W | 14,826 |
| Hamilton Logging, G | 12,595 |
| Hamilton Ltd & Rothkop & Co, Hugh | 8,392 |
| Hamilton Ltd, Hugh | 264,655 |
| Hamilton Realty Ltd | 18,089 |
| Hamilton Trucking Ltd, R | 11,909 |
| Hamilton, B W | 36,435 |
| Hammond, D F | 7,182 |
| Hammond, T | 5,819 |
| Hanah Installation & Machinery Ltd | 15,727 |
| Handlen, C | 28,478 |
| Haney Builders Supplies (1971) Ltd | 11,506 |
| Hanks Trucking & Bulldozing | 19,389 |
| Hannah Peterson & Associates Ltd | 35,857 |
| Hannas Services | 31,015 |
| Hansa Construction | 1,179,666 |
| Hansen Holdings Ltd, Dwayne | 18,346 |
| Hansen Holdings Ltd, J H | 20,670 |
| Hansen Industrial Tool Supply Ltd | 28,893 |
| Hansen Mfg & Construction Co | 10,561 |
| Hansen Tire Ltd | 10,430 |
| Hansen Trucking & Contracting Ltd, Ray | 39,304 |
| Hansen Trucking Ltd, J K | 47,587 |
| Hansen, A P C | 7,182 |
| Hansen, M | 7,456 |
| Hanson, D | 21,344 |
| Hanson, M | 34,060 |
| Hanson, S | 6,450 |
| Hansons Husky Super Service | 14,302 |
| Happy Enterprises Ltd | 39,164 |
| Harbour Air Ltd | 29,059 |
| Harbour Ferries Ltd | 124,570 |
| Harbour International Trucks Ltd | 38,203 |
| Harbour Pile Driving Co Ltd | 111,912 |
| Harbour Towers | 12,702 |
| Harbourtowne Ford Mercury Sales Ltd | 5,834 |
| Harder & Associates, P A | 65,687 |
| Harder Pushor Hannah & Co | 5,018 |
| Harder Pushor Hannah & Co In Trust | 8,795 |
| Hardy & Son Contracting Co Ltd, Al | 98,161 |
| Hardy Associates (1978) Ltd | 118,448 |
| Hardy, T | 8,494 |
| Hargrove Trucking, Elmer | 8,231 |
| Hari-O Trucking | 13,961 |
| Harjim Industrial Services Ltd | 11,275 |
| Harken Towing Co Ltd | 5,869 |
| Harko Construction Ltd | 10,400 |
| Harman Wilson & Co In Trust | 70,250 |
| Harms, G | 15,594 |
| Harper Mountain Ski Lifts Ltd | 8,560 |
| Harrigan Rentals & Equipment Ltd | 22,735 |
| Harrington Industries Ltd | 12,953 |
| Harris & Son Transport | 6,246 |
| Harris Campbell Threlfall | 124,867 |
| Harris Chevrolet Oldsmobile, Tom | 6,943 |
| Harris Contracting, Stan | 6,193 |
| Harris Contracting, Wayne | 8,454 |
| Harris Dosman | 13,505 |
| Harris, A | 51,336 |

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|---|---|
| Harris, B L | 13,368 |
| Harris, C L | 16,712 |
| Harrison Contracting | 14,994 |
| Harrison Hotel | 14,608 |
| Harrison-Nowell Mobile Radio Services Ltd | 58,640 |
| Harrison, D | 15,125 |
| Harrison, S | 18,541 |
| Harrisons & Crosfield Canada Ltd | 58,255 |
| Harrold Trucking Ltd, G | 33,669 |
| Harrys Trucking | 16,038 |
| Hart Drugmart | 10,864 |
| Hart Enterprises Ltd, R | 9,898 |
| Hart, G | 20,356 |
| Hart, R N | 8,173 |
| Hart, S | 6,896 |
| Hartley Turik Crawford Architects | 8,613 |
| Hartley, H | 6,085 |
| Hartman Auto Supply | 22,662 |
| Harvey Plumbing & Heating Inc, Brian D | 7,251 |
| Harvey, R | 11,691 |
| Harvey, R B | 10,092 |
| Harvey, W | 45,316 |
| Harveys Auto & Muffler (1971) Ltd | 9,233 |
| Harveys Landscaping & Garden Service | 18,807 |
| Harvs Shell & Car Wash | 8,420 |
| Harwest Equipment Ltd | 9,987 |
| Hastings Esso Service | 22,986 |
| Hat Lake Logging Ltd | 131,814 |
| Hatchard Contracting, R B | 14,133 |
| Hatchard Trucking, R B | 7,556 |
| Hatfield Contracting Ltd | 21,855 |
| Hathaway Associates Ltd, C Thomas | 15,000 |
| Hauber Contracting Ltd | 17,790 |
| Hauber Trucking, E | 35,841 |
| Hauber, A | 27,257 |
| Hauber, B | 58,784 |
| Hauber, G | 20,558 |
| Hauber, W | 6,132 |
| Haugan, D R | 10,248 |
| Haugen, C | 7,657 |
| Haul-Away Disposal Ltd | 7,571 |
| Hauter Ford | 16,886 |
| Hav-Hoe Contracting Ltd | 17,416 |
| Havens Trucking, L | 5,290 |
| Haw Can Construction Ltd | 197,189 |
| Hawaiian Village | 9,163 |
| Hawe Chevrolet Oldsmobile Ltd, Gary | 5,631 |
| Hawes, M | 7,850 |
| Hawes, R M | 6,000 |
| Hawk Consulting Services Ltd | 17,942 |
| Hawkins & Son Trucking Ltd, J | 7,052 |
| Hawkins Trucking, P A | 35,742 |
| Hawryluk, M | 13,030 |
| Hay & Associates | 9,210 |
| Hay, D | 19,610 |
| Hay, W B, Dr | 5,110 |
| Hayes-Dana Inc | 6,926 |
| Hayhurst Communications B C Ltd | 155,987 |
| Haylock Brothers Paving Ltd | 294,138 |
| Haynes & Macleod Graphic | 6,100 |
| Hayward & Associates Ltd, Ian | 18,199 |
| Hayward Form Rentals | 12,500 |
| Hayward, B | 15,180 |
| Hayward, S | 34,448 |
| Haywood, D | 8,333 |
| Hazeldine Press Ltd | 98,432 |
| Hazelwood & D F Hatler, W G | 24,357 |
| He & Ha Trucking Ltd | 8,079 |
| Healthco Canada Ltd | 33,637 |
| Hearing Aid Dealers Supply (1981) Ltd | 67,332 |
| Heath (Canada) Ltd, D C | 1,023,840 |
| Heath Tecna Precision Structures Inc | 5,221 |
| Heath, R E | 5,846 |
| Heathcote Contracting Ltd, W G | 10,908 |
| Heather Power Tool Ltd | 11,574 |
| Hecate Logging Ltd | 20,800 |
| Hedley Improvement District | 11,324 |
| Hedlund Contracting Ltd | 46,006 |
| Hedlund Excavating, Victor | 21,649 |
| Heels, P R | 10,742 |
| Hees, W | 28,753 |
| Heflin, W J | 54,167 |
| Heidenreich Trucking, Paul | 6,688 |
| Hein Holdings Ltd, Larry L | 15,561 |
| Hein Trucking, K | 5,224 |
| Heinzelman Paving Ltd | 169,092 |
| Hejira Consulting | 9,760 |
| Heller Computer Systems | 11,595 |
| Helm Transfer | 11,976 |
| Helmer Construction Ltd, Max | 52,954 |
| Helmer, C | 15,996 |
| Helps Logging Ltd | 109,684 |
| Helton & Associates Ltd, Vincent F | 5,159 |
| Hemlock Printers Ltd | 210,296 |
| Hencheroff, R | 8,700 |
| Henderson Heavy Hauling (1973) Ltd | 36,485 |
| Henderson, V | 11,028 |
| Hendersons Funeral Homes Ltd | 8,265 |
| Hendry, J, Dr | 22,346 |
| Henfrey Samson Belair Ltd | 18,671 |
| Henke, S L | 14,900 |
| Hennigar, M K | 5,013 |
| Henry, G | 23,169 |
| Henson Bulldozing Ltd | 81,896 |
| Hepburn & Associates Inc, M | 40,427 |
| Heppner Trucking, J | 40,634 |
| Heritage Office Furnishings (Victoria) | 363,815 |
| Heritage Office Furnishings Ltd | 44,854 |
| Hermann, D R | 12,664 |
| Hermes Travel Service Ltd | 18,980 |
| Hermsen Construction Ltd | 13,370 |
| Herperger, J | 5,500 |
| Herrick Enterprises Ltd | 11,466 |
| Herrick Trucking Ltd, R & W | 11,577 |
| Hertz Rent-A-Car | 5,068 |
| Hew Landscaping Ltd | 17,365 |
| Hewat Repairs Ltd, Wilf | 39,734 |
| Hewat Trucking, Ron | 10,085 |
| Hewitt Co Ltd, George H, The | 60,324 |
| Hewlett-Packard (Canada) Ltd | 838,282 |
| Hi Signs Manufacturing Ltd | 64,986 |
| Hi-Line Aluminum Welding Ltd | 70,510 |
| Hi-Performance Motor Sports | 12,208 |
| Hi-Sky Enterprises | 16,427 |
| Hi-Way Equipment Co Ltd | 60,824 |
| Hickman & Gook | 68,403 |
| Hicks, J | 9,171 |
| Hicks, M | 36,048 |
| Hidden Lake Ranch | 8,974 |
| Higgins Engineering Ltd | 26,000 |
| Higgins Enterprises Ltd | 18,069 |
| Higgins Lake Contracting Ltd | 5,031 |
| High Country Air Ltd | 34,728 |
| High Mountain Drilling & Scaling Ltd. | 68,140 |
| High Mountain Seismic Services Contracting Ltd | 23,099 |
| High Tree Services Ltd | 89,907 |
| Higham, D C | 15,875 |
| Highe Surveys | 18,544 |
| Highland Energy Systems Ltd | 19,030 |
| Highland Harvesting Systems Ltd | 38,928 |
| Highland Helicopters Ltd | 1,761,038 |
| Highland Masonry Ltd | 6,261 |
| Highland Van & Storage Co | 10,693 |
| Highlands Irrigation Ltd | 49,435 |
| Highlands Pump & Pipe | 10,894 |
| Highline Aviation | 25,176 |
| Highrigger Forestry Services | 5,407 |
| Highway Husky & Rental | 12,534 |
| Hiley, G | 12,825 |
| Hill Bulldozing Ltd | 31,110 |
| Hill Grading & Contracting Ltd, Don | 11,736 |
| Hill Security Van Lines | 11,334 |
| Hill Travel Services | 15,744 |
| Hill Trucking, Richard | 9,393 |
| Hillbank Gravel Supplies Ltd | 10,347 |
| Hillier International Ltd | 56,783 |
| Hills Service Station | 19,207 |
| Hillside Logging Ltd | 24,282 |
| Hilltop Sales & Service Ltd | 19,007 |
| Hilti Canada Ltd | 13,151 |
| Hilton & G Kristiansen, T | 36,658 |
| Himech Logging 81 Div, Steve | 16,909 |
| Hira, R R | 38,552 |
| Hiram Enterprises | 63,336 |
| Hislop & Co | 14,245 |
| Hjorth, D | 18,643 |
| Hjukstrom Ltd, G | 10,775 |
| Hlady, D A | 21,080 |
| Hoban Trucking, C | 7,548 |
| Hobart Canada Inc | 30,191 |
| Hobson, W J | 55,163 |
| Hocaluk Trucking, D | 32,881 |
| Hocks Laboratories | 19,127 |
| Hoda Enterprises Ltd | 31,200 |
| Hodding, D | 6,000 |
| Hodge Contracting Ltd | 22,557 |
| Hodgson King & Marble Ltd | 27,344 |
| Hoebel, M F | 10,981 |
| Hoechst Canada Ltd | 77,893 |
| Hoefsloot Trucking, A & W | 8,376 |
| Hoefsloot, A F | 7,930 |
| Hoffman, J | 5,535 |
| Hoffmann-La Roche Ltd | 36,743 |
| Hogentogler & Co Inc | 51,295 |
| Holding Lumber Co Ltd | 7,125 |
| Holiday Inn | 17,704 |
| Holiday Luggage Inc | 16,890 |
| Holley & Sons Trucking, Ltd | 51,747 |
| Hollinger Corp | 29,544 |
| Hollinger House Ltd | 51,846 |
| Hollingsworth, W L | 34,516 |
| Holloway, N | 10,779 |
| Holmes Fuel Injection & Turbocharger Specialists Ltd | 82,536 |
| Holmes, H | 7,200 |
| Holmin, W P | 5,721 |
| Holms, E | 14,800 |
| Holob, C | 10,179 |
| Holt Rinehart & Winston Of Canada Ltd | 859,377 |
| Homberg & Partner, I H, Dr | 34,970 |
| Home Oil Co Ltd | 20,335 |
| Home Oil Distributors Ltd | 8,636 |
| Hommy Grading & Dozing, Larry | 79,196 |
| Honda Centre | 5,451 |
| Honda City | 10,065 |
| Honeyman, R | 33,649 |
| Honeymoon Bay Improvement District | 29,500 |
| Hooge, P D, Dr | 6,302 |
| Hoover Ltd, Brick | 23,486 |
| Hope Contracting Ltd, Gerry | 11,292 |
| Hope Gravel Supply | 101,058 |
| Hope Machine Shop (1981) Ltd | 7,296 |
| Hope Princeton Gulf | 5,905 |
| Hope Ready-Mix Ltd | 12,325 |
| Hope School District 32 | 496,252 |
| Hope Septic Tank Service | 5,825 |
| Hope, H A | 6,542 |
| Hopping Kovach Grinnell Design Consultants Ltd | 185,000 |
| Horizon Air | 112,150 |
| Horizon Helicopters Inc | 309,456 |
| Horizon Research & Evaluation Affiliates | 95,142 |
| Horner Inc, F W | 28,679 |
| Horsefly Bay Contracting | 9,085 |
| Horsefly Trucking | 8,922 |
| Horsman & Son Ltd, E B | 67,991 |
| Horsman Controls Inc | 6,107 |
| Horton, C | 6,888 |
| Hosford Impey Welter & Associates Ltd | 151,265 |
| Hoskin Ltd, H | 33,941 |
| Hoskin Scientific (Western) Ltd | 67,774 |
| Hoskins Ford Sales Ltd | 36,673 |
| Hotel Vancouver | 61,153 |
| Hotvedt Trucking, Reg | 22,260 |
| Hough, K | 32,518 |
| Houghton Mifflin Canada Ltd | 63,717 |
| Houle Electric Ltd | 18,933 |
| Houlind Ltd, N D | 9,490 |
| Hourston Glascraft Ltd | 6,941 |
| Houston Chevron (1985) | 6,173 |
| Houston Forest Products Ltd | 5,348 |
| Houston Gradall | 59,912 |
| Houston Group Communications Ltd | 38,057 |
| Houston Today | 5,613 |
| Houston Trucking, R | 11,711 |
| Howard Marten Co (BC) Ltd | 7,724 |
| Howe Associates Ltd, Thomas | 13,075 |
| Howe Sound Excavations Ltd | 5,232 |
| Howe Sound School District 48 | 295,334 |
| Howe Trucking, Dave | 5,808 |
| Howe, J | 39,499 |
| Howies Marine Service Ltd | 26,178 |
| Hoy Barge Ltd, Doug | 18,070 |
| Hoyle Industries Ltd | 22,622 |
| Hrudey & Associates Ltd, S E | 6,788 |
| Hrycun, L | 11,630 |
| Hub City Paving Ltd | 799,212 |
| Hub City Springs & Machines | 6,095 |
| Huber Farm Equipment Ltd | 5,362 |
| Huck Glove Co Ltd | 6,749 |
| Hudd, H | 38,027 |
| Hudson, F D | 14,875 |
| Hudsons Bay Oil & Gas Co Ltd | 728,142 |
| Hudsons Bay Wholesale | 7,139 |
| Hughes-Owens Ltd | 330,485 |
| Hughes, C L | 37,802 |
| Hughes, G | 12,272 |
| Hughes, J | 17,940 |
| Hughes, T R, Dr | 10,147 |
| Hughes, W | 53,450 |
| Hughs Backhoe Service | 7,201 |
| Hughson & Co Ltd, W C | 104,003 |
| Hugos Esso Service | 16,517 |
| Hull & Sons Contracting Ltd, D | 38,714 |
| Hull Trucking, G | 7,450 |
| Hull, G | 41,010 |
| Hulland Contracting Ltd | 9,692 |
| Hummel Contracting Ltd, A | 7,968 |
| Humphrey Ltd, P | 28,947 |
| Humphrey, F J | 6,000 |
| Humphreys Contracting Ltd, J R | 39,919 |
| Humphries, M | 25,300 |
| Hunchak Electrix Ltd | 7,313 |
| Hung, A | 6,800 |
| Hunter Co Ltd, John | 30,476 |
| Hunter-Dunn Business Services Ltd | 11,802 |
| Hunter, D | 8,915 |
| Hunter, G | 10,198 |
| Hunter, M | 6,487 |
| Hurford Contracting Ltd, V | 7,560 |
| Huser, H | 26,324 |
| Hushion, D H | 11,168 |
| Huska Construction Ltd | 7,310 |

| | $ |
|---|---|
| Husky Equipment Ltd | 5,903 |
| Husky Oil Marketing Co | 3,268,041 |
| Husky Transport Ltd | 5,229 |
| Husoy Contracting | 5,767 |
| Huss Logging Ltd, Ed | 8,196 |
| Huston Trucking Co Ltd, Gordon | 8,845 |
| Hutchings, P | 6,139 |
| Hutchinson Trucking, H | 10,593 |
| Hutchinson, W R | 14,370 |
| Hutco Parts Ltd | 6,309 |
| Hybrid Nurseries | 54,048 |
| Hydraulic Service & Equipment Co Ltd | 17,878 |
| Hydro Blast Systems | 28,778 |
| Hydro-Tech | 6,836 |
| Hydrolab Corp | 8,759 |
| Hydrophilic Industries Ltd | 26,238 |
| Hylands Chevrolet Oldsmobile Cadillac Ltd, M | 101,744 |
| Hymax Engineering Ltd | 32,898 |
| Hypower Systems Ltd | 30,271 |
| Hyseco Fluid Systems Ltd | 7,138 |
| I & B Holding Co Ltd | 6,404 |
| I & I Construction Ltd | 55,357 |
| I B M Canada Ltd | 2,254,187 |
| I C G Liquid Gas Ltd | 394,265 |
| I C N Canada Ltd | 81,034 |
| I E C Beak Consultants Ltd | 15,971 |
| I G A Foodliner | 103,716 |
| I L E Consulting Services | 9,404 |
| I M I Sawmills Ltd | 10,227 |
| I M M Enterprises Ltd | 15,187 |
| I M W Industries Ltd | 50,327 |
| I Med Oxygen Ltd | 306,421 |
| I N S Corp | 15,844 |
| I T T Grinnell | 12,659 |
| Ianco Products Ltd | 16,400 |
| Ibis Products Ltd | 137,857 |
| Iceberg Meats | 8,251 |
| Identicard Ltd | 295,276 |
| Ignas Contracting | 20,708 |
| Ikea Ltd | 25,766 |
| Ilford Photo Canada Ltd | 24,443 |
| Ilnicki Bros Logging Ltd | 43,270 |
| Image Uniforms Inc | 9,649 |
| Impact Audio Visual Ltd | 5,476 |
| Impeg | 76,648 |
| Imperial Casket (B C) Ltd | 11,492 |
| Imperial Equipment Ltd | 12,870 |
| Imperial Metals Corp | 14,754 |
| Imperial Oil Ltd | 11,929,331 |
| Imperial Optical Canada | 20,569 |
| Imperial Painting & Decorating Ltd | 104,863 |
| Imperial Parking Ltd | 28,536 |
| Imperial Paving Ltd | 776,006 |
| Imperial Roadways Ltd | 71,373 |
| Income Assistance & Handicapped Benefits | 13,041 |
| Independent Bulldozing Ltd | 27,573 |
| Independent Industrial Supply (PG) | 7,048 |
| Independent Industrial Supply (Terrace) | 15,455 |
| Indian Hardwoods (1981) Ltd | 7,164 |
| Individual Dry Cleaners Ltd | 7,559 |
| Individual Micro Systems | 12,330 |
| Industrial Development Subsidiary Agreement | 1,526,061 |
| Industrial Drillers Ltd | 8,607 |
| Industrial Engines Ltd | 55,639 |
| Industrial Equipment Co Ltd | 78,259 |
| Industrial Forestry Service Ltd | 2,172,310 |
| Industrial Nondestructive Testing Ltd | 5,346 |
| Industrial Relations Management Association | 5,932 |
| Industrial Reproductions Ltd | 31,230 |
| Industrial Scales Ltd | 5,131 |
| Industrial Toilet Rentals | 40,918 |
| Industrial Towel & Uniform Service | 10,453 |
| Industrial Wire & Iron Works Ltd | 14,999 |
| Information Search Corp Ltd | 6,250 |
| Information System Services Ltd | 7,358 |
| Information West Ltd | 23,603 |
| Infrascan Sales Ltd | 68,884 |
| Ingersoll-Rand Canada Inc | 19,530 |
| Ingram & Bell Ltd | 116,431 |
| Ingram & Bell Medical | 11,920 |
| Ingram, B | 6,396 |
| Ink Lake Enterprises | 44,000 |
| Inland Aggregates Ltd | 25,178 |
| Inland Alcare Janitor Supplies | 42,565 |
| Inland Auto Centre Ltd | 27,890 |
| Inland Bridge Ltd | 28,073 |
| Inland Contracting & Sweeping Ltd | 94,428 |
| Inland Fibre Specialties Ltd | 25,257 |
| Inland Kenworth (Vernon) Ltd | 9,774 |
| Inland Kenworth Sales (Quesnel) Ltd | 9,205 |
| Inland Kenworth Sales Ltd | 10,588 |
| Inland Natural Gas Co Ltd | 41,546 |
| Inland Security Ltd | 7,249 |
| Inland Timber Management Ltd | 30,582 |
| Inmont Canada Ltd | 20,149 |

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|---|---|
| Inmont Castle Paint | 5,347 |
| Inn At Cowichan Bay, The | 17,305 |
| Innomech Manufacturing | 12,466 |
| Innotech Aviation Ltd | 121,265 |
| Inselberg, A | 8,353 |
| Inskip Electrical Ltd | 8,358 |
| Instabox Vancouver Ltd | 16,124 |
| Instant Road Repair | 13,833 |
| Institut Armand-Frappier | 132,986 |
| Institute For Research On Public Policy | 22,546 |
| Institute Of Chartered Accountants Of BC | 14,560 |
| Institute Of Psychological Research Inc | 7,113 |
| Instrument Service Laboratories Ltd | 9,400 |
| Insul Panel Products Ltd | 11,962 |
| Insurance Corp Of B C | 2,842,706 |
| Intadata Management Inc | 155,763 |
| Intata Logging Ltd | 36,145 |
| Integrate Creative Services Ltd | 32,840 |
| Integrated Behavioral Systems | 6,681 |
| Integrated Computer Systems Ltd | 5,470 |
| Integrated Silviculture Services Ltd | 102,525 |
| Inteletech Systems Ltd | 11,396 |
| Inter City Papers Ltd | 171,154 |
| Inter-Sport Publications | 14,346 |
| Intera Technologies Ltd | 20,713 |
| Interact Consultants Ltd | 37,878 |
| Interest On Intestate Estates | 3,219,548 |
| Interest On MLA Superannuation | 547,174 |
| Interest On Official Committee | 8,019,603 |
| Interest On Official Guardian | 1,699,565 |
| Interest On Public Debt | 271,329,579 |
| Interest On Public Service Superannuation | 191,119,152 |
| Interest On Public Trustee | 221,648 |
| Interest On Revenue Rebate | 6,696,531 |
| Interest On Suitors Fund Deposit | 6,232,549 |
| Interfax | 5,677 |
| Intergraph Systems Ltd | 96,208 |
| Interior Armoured Escort Co Ltd | 14,750 |
| Interior Automotive Services | 59,725 |
| Interior Contracting Co Ltd | 299,659 |
| Interior Electronics Ltd | 7,683 |
| Interior Fire & Safety Ltd | 9,536 |
| Interior Fuel Injection Service Ltd | 10,313 |
| Interior Gradall | 5,979 |
| Interior Intensive Forest Services Ltd | 51,145 |
| Interior Low-Bed Ltd | 11,345 |
| Interior Mill Equipment (1985) Ltd | 10,378 |
| Interior News, The | 9,308 |
| Interior Offroad Equipment Ltd | 10,451 |
| Interior Reporting Services Ltd | 33,955 |
| Interior Spring Co Ltd | 28,688 |
| Interior Wildlife Research | 9,780 |
| Interland Contractors Ltd | 1,390,907 |
| Interline Construction Ltd | 12,111 |
| Intermar Marine Salvage & Towing | 21,500 |
| Intermedia Production Services Ltd | 9,500 |
| International Engineering Systems Corp | 28,800 |
| International Hearing Aids (1972) Ltd | 49,785 |
| International Janitors Supplies Ltd | 9,491 |
| International Medication Systems Of Canada Ltd | 51,444 |
| International Paints Canada Ltd | 67,848 |
| International Plastics Ltd | 28,743 |
| International Plaza Hotel | 5,681 |
| International Sea Equipment Ltd | 21,750 |
| International Stage Lines | 5,930 |
| International Tele-Film Enterprises | 32,865 |
| Interprovincial Traffic Services Ltd | 600,513 |
| Interview Expenses | 52,695 |
| Interwest Property Services Ltd | 7,395 |
| Interworld Electronics & Computer Industries Ltd | 10,010 |
| Intex | 7,483 |
| Invermere Inn Recreation Centre Ltd | 125,000 |
| Inverness Resources Ltd | 270,246 |
| Invest Canada | 12,656 |
| Invicta Security | 5,220 |
| Invictus Management Ltd | 5,250 |
| Ireland, R W | 15,769 |
| Irus Logging Ltd | 9,765 |
| Irwin Bulldozing, Cy | 49,811 |
| Irwin Publishing Inc | 7,411 |
| Irwin, L | 9,264 |
| Isaac Enterprises Ltd | 14,723 |
| Isaacson, W | 78,538 |
| Isaak Osman & Associates | 20,448 |
| Ishtar Enterprises Ltd | 22,284 |
| Island Armoury | 12,526 |
| Island Asphalt Ltd | 652,128 |
| Island Backhoe Services Ltd | 7,320 |
| Island Blue Print Co Ltd | 114,866 |
| Island Bookkeeping Services Ltd | 7,533 |
| Island Business Forms Ltd | 144,606 |
| Island Colour Labs Ltd | 5,308 |
| Island Micro Tech | 9,027 |
| Island Publications | 7,498 |
| Island Publishers Ltd | 32,395 |

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|---|---|
| Island Services | 8,170 |
| Island Welding Supplies Ltd | 192,585 |
| Island Wildlife Services Ltd | 21,000 |
| Islanders Echo Service Ltd | 13,693 |
| Ivac Canada Inc | 10,470 |
| Ivanhoe & Loader Service | 142,925 |
| Iverson Nowosad & Klaver | 16,891 |
| Ives, R | 15,838 |
| Iwasaki, C | 34,195 |
| J & C Equipment Ltd | 7,677 |
| J & D Construction Ltd | 1,038,804 |
| J & E Auto Services Ltd | 5,212 |
| J & E Farms Ltd | 22,631 |
| J & H Trucking (1984) Ltd | 9,711 |
| J & J Gradall Services Ltd | 56,193 |
| J & J Holdings | 20,086 |
| J & J Metal Works Ltd | 11,172 |
| J & K Products Ltd | 263,669 |
| J & L Holdings Ltd | 16,487 |
| J & L Meats Co Ltd | 418,997 |
| J & L Moving & Storage Ltd | 77,003 |
| J & M Auto | 20,652 |
| J & M Trucking | 15,308 |
| J & P Gas Service Ltd | 43,756 |
| J & R Sandblasting | 5,799 |
| J & W Enterprises | 6,808 |
| J C L Ventures | 5,089 |
| J C R Construction Ltd | 30,715 |
| J C Service | 14,850 |
| J D M Construction Ltd | 73,589 |
| J E Equipment Rentals Ltd | 40,736 |
| J F M Footwear Inc | 5,515 |
| J G J Enterprises Ltd | 8,516 |
| J I Bulldozing Ltd | 48,426 |
| J M G Logging Ltd | 7,526 |
| J M Service Trucking | 6,666 |
| J P Welding Co | 18,845 |
| J R Bulldozing Ltd | 30,040 |
| J R Construction | 5,368 |
| J R Contracting | 9,814 |
| J-S Contracting | 6,558 |
| Jack Pine Transport Ltd | 17,211 |
| Jacks Trucking | 11,023 |
| Jackson Ltd, G N | 36,607 |
| Jacobson Ford-Mercury Sales Ltd | 26,146 |
| Jacques, J, Dr | 10,578 |
| Jada Fishing Co Ltd | 12,500 |
| Jade Line Freight Ltd | 12,781 |
| Jade Logging Ltd | 20,613 |
| Jaemar Construction Co Ltd | 2,211,944 |
| Jago Enterprises Ltd | 49,661 |
| Jago Trucking, Greg | 10,469 |
| Jago, A | 32,225 |
| Jake-Jay Holdings Ltd | 68,844 |
| Jakes Trucking | 12,912 |
| James & Sons Electric Ltd | 30,574 |
| James Bay Service | 7,184 |
| James International Truck (1980) Ltd | 150,772 |
| James Ltd, A E | 95,425 |
| James Trucking, Dick | 15,961 |
| James, C | 7,102 |
| James, D | 6,343 |
| James, J | 9,726 |
| Jamesfield Construction Ltd | 17,714 |
| Janas, L | 5,910 |
| Jansma Reforestation | 40,045 |
| Janzen Logging Ltd, I | 107,581 |
| Janzen, V | 7,295 |
| Japan Camera Centre | 7,298 |
| Jarco | 8,465 |
| Jardine, J W | 68,546 |
| Jarvis, H | 21,970 |
| Jay Airways | 16,868 |
| Jay-Ray Mens Wear Ltd | 8,743 |
| Jay-Vee Logging Ltd | 6,237 |
| Jeckway Landscaping (83) Ltd | 36,071 |
| Jeffery-Moore Packaging Machinery Inc | 7,491 |
| Jelco Supplies Ltd | 12,362 |
| Jem Gulf Service | 10,502 |
| Jem Productions Ltd | 1,201,289 |
| Jem Trucking Ltd | 7,968 |
| Jena Instruments Ltd | 8,264 |
| Jenkins Bulldozing Ltd, Don | 98,906 |
| Jenkins Cartage Ltd | 11,195 |
| Jenkins Enterprises, N | 31,672 |
| Jenkins Strategic Resources Inc | 5,986 |
| Jenkins Trucking, Marshall | 17,284 |
| Jenna Construction Ltd | 7,756 |
| Jenner Chevrolet Oldsmobile Ltd | 7,047 |
| Jennison, S | 20,412 |
| Jensen Construction Ltd, I M | 95,573 |
| Jensen Contracting, E A | 5,378 |
| Jensen Custom Grading Ltd | 28,252 |
| Jensen, D | 15,085 |
| Jensen, N B | 15,240 |
| Jenvey Distributors Ltd | 8,496 |
| Jerrys Repair Service | 8,517 |
| Jerrys Revelstoke Service Ltd | 37,652 |
| Jervis, W M | 8,247 |

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|---|---|
| Jesco Financial Services Inc | 85,681 |
| Jespersons Brake & Muffler Ltd | 6,269 |
| Jesses Moving Co | 12,427 |
| Jessiman Consulting Inc, Ian L | 12,722 |
| Jewell & Associates, T R | 7,164 |
| Jim-Bob Rentals Ltd | 29,639 |
| Jims Auto Parts | 8,771 |
| Jims Auto Towing | 8,373 |
| Jims Contracting | 77,257 |
| Jims Repair | 8,377 |
| Jims Welding Ltd | 14,079 |
| JKS Boyles International Inc | 8,178 |
| Jo-San Enterprises | 7,581 |
| Jobidon, O | 19,954 |
| Jocks Blasting & Son Ltd | 43,351 |
| Jocks Excavating Ltd | 36,416 |
| Joes Glass Shop Ltd | 17,403 |
| Joes Tire Hospital Ltd | 6,287 |
| Joffre Resources Ltd | 9,017 |
| Johel Bros Contracting Ltd | 28,184 |
| Johnny On The Spot Toilet Rentals Ltd | 7,567 |
| Johnnys Welding Ltd | 6,055 |
| Johns Insurance Agency Ltd | 8,252 |
| Johns Scientific | 111,360 |
| Johns Welding & Hydraulics | 23,218 |
| Johns, H C | 35,034 |
| Johnsen Landscaping Ltd | 27,052 |
| Johnsen, B | 6,703 |
| Johnson & Johnson Inc | 117,022 |
| Johnson Construction | 11,577 |
| Johnson Construction, E M | 41,091 |
| Johnson Logging, Jody | 5,856 |
| Johnson Logging, Lloyd | 9,517 |
| Johnson Re-Cycling International Inc | 46,599 |
| Johnson, A | 20,788 |
| Johnson, E B | 16,900 |
| Johnson, E B | 20,131 |
| Johnson, F | 6,942 |
| Johnson, K | 20,123 |
| Johnson, M | 14,637 |
| Johnson, P | 18,512 |
| Johnson, R G | 21,318 |
| Johnson, W | 7,621 |
| Johnsons Automotive Repair Centre, Al | 36,536 |
| Johnston & Garling | 10,235 |
| Johnston Bros Motors Ltd | 27,335 |
| Johnston Contracting, Russell | 12,138 |
| Johnston Gradall Ltd, T M | 31,001 |
| Johnston Graphic Design & Illustration | 10,888 |
| Johnston Terminals & Storage Ltd | 65,885 |
| Johnston, G L | 25,436 |
| Johnston, R | 9,680 |
| Johnston, T | 12,326 |
| Johnstone, P L | 42,706 |
| Jones & Sons Garbage Service, H T | 5,993 |
| Jones Box & Label Co Ltd | 8,599 |
| Jones Boys Development Ltd | 37,344 |
| Jones Boys Marine Ltd | 7,739 |
| Jones Consulting Services, B R | 13,163 |
| Jones Gradall Rentals, E O | 44,378 |
| Jones Mac Tool Sales Ltd | 6,121 |
| Jones Tent & Awning Ltd | 111,416 |
| Jones Wholesale Ltd, David L | 6,612 |
| Jones-Desjarlais, J | 17,569 |
| Jones, G | 5,856 |
| Jones, R | 7,877 |
| Jones, R | 6,555 |
| Jordan & Gall | 60,469 |
| Jorgens Danish Agencies Ltd | 20,450 |
| Jorgenson, F | 7,679 |
| Jorgenson, J | 13,608 |
| Joshs Movers & Storage | 8,904 |
| Joss Contracting Ltd, W D | 7,962 |
| Journal Of Commerce Ltd | 66,522 |
| Journal, The | 5,120 |
| Joy Logging Ltd | 19,430 |
| Joyner, J | 24,203 |
| Juan De Fuca Environmental Consultants | 15,525 |
| Juanita Towing | 53,709 |
| Jubilee Texaco Service | 14,248 |
| Julnorm Enterprises | 13,214 |
| Julseth Contracting (1978) | 10,935 |
| Junction Services Sicamous | 5,945 |
| Jurors Payments | 724,973 |
| Jus-Rite Photos | 16,697 |
| Justice & Associates, R P | 13,548 |
| Justice Institute Of B C | 1,788,702 |
| K & C Rentals Ltd | 8,993 |
| K & J Tractor Service Ltd | 17,909 |
| K & K Chevron | 14,269 |
| K & L Hauling Ltd | 26,034 |
| K & M Parts Ltd | 5,139 |
| K & M Trucking Ltd | 49,797 |
| K & P Flagging | 18,631 |
| K & R Welders & Fabricators Ltd | 11,995 |
| K & S Auto Supply Ltd | 9,296 |
| K & S Builders Ltd | 33,930 |
| K & W Trucking | 9,987 |

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|---|---|
| K B Holdings Ltd | 12,198 |
| K B M Forestry Consultants Inc | 7,326 |
| K C Consulting | 6,490 |
| K C Drilling & Blasting Ltd | 7,113 |
| K C Environmental Services Inc | 8,328 |
| K E M E M Contracting | 8,468 |
| K J R Trucking | 19,405 |
| K L O Holdings Ltd | 55,291 |
| K Mart Canada Ltd | 14,690 |
| K W S Transport Ltd | 10,783 |
| K W Welding & Fabrication | 10,469 |
| K-Dax Holdings Ltd | 33,540 |
| Kafka, J | 5,353 |
| Kaien Ford Sales Ltd | 7,365 |
| Kaiser Custom Homes | 9,615 |
| Kal Tire | 356,784 |
| Kalesnikoff Lumber Co Ltd | 59,351 |
| Kalke Logging, H | 22,069 |
| Kallestad Canada Inc | 5,758 |
| Kalum Tire Service Ltd | 14,338 |
| Kam Air-Equipment Service Ltd | 6,321 |
| Kam Kast Concrete Products Ltd | 5,995 |
| Kam Photo Service Ltd | 8,605 |
| Kam-Kool Cooling Systems Services Ltd | 9,387 |
| Kamahap Service | 6,098 |
| Kaman Bearing & Supply Ltd | 26,843 |
| Kamloops Allweld Aluminum Service Ltd | 7,253 |
| Kamloops Camera House Ltd | 8,074 |
| Kamloops Communications Ltd | 7,967 |
| Kamloops Fuel Injection Ltd | 12,306 |
| Kamloops Indian Band | 40,106 |
| Kamloops Moving & Storage Ltd | 34,761 |
| Kamloops News, The | 15,419 |
| Kamloops School District 24 | 1,305,754 |
| Kamloops Sentinel | 11,069 |
| Kamloops Sixth Ave Services Ltd | 8,084 |
| Kamloops Social Credit Services | 12,083 |
| Kamloops Society For The Mentally Handicapped | 12,500 |
| Kanden Holdings | 17,253 |
| Kanenergy Ltd | 34,770 |
| Kanish Construction Corp | 300,244 |
| Kapahi & Associates, G | 10,661 |
| Karanka & Associates, E J | 15,249 |
| Karcel Holdings Ltd | 13,377 |
| Karjo Konsulting Ltd | 21,310 |
| Karlite Mfg Ltd | 8,060 |
| Karmali, K H | 6,377 |
| Karton, M | 5,000 |
| Kaser, L | 8,864 |
| Kaslo Auto Service Ltd | 5,970 |
| Kaslo Skid Contractors Ltd | 30,166 |
| Kasum Tractor Ltd | 12,012 |
| Kat-Bar Construction Ltd | 53,485 |
| Katchmar Enterprises Inc | 455,012 |
| Katila Chevrolet Oldsmobile Ltd | 5,636 |
| Katz & Co | 6,203 |
| Kaufman Footwear | 5,908 |
| Kay Elemetrics Corp | 13,548 |
| Kayway Salt | 543,923 |
| Kearney Funeral Directors | 8,353 |
| Kee Pee Laminating Ltd | 12,784 |
| Keefer Laundry Ltd | 1,350,312 |
| Keefer, R | 34,461 |
| Keehn Trucking, Ron | 8,206 |
| Keenan Gravel | 9,108 |
| Keenlyside, H S | 20,373 |
| Keith & Co Transport Ltd | 14,842 |
| Kel-Mor Enterprises | 37,647 |
| Kela Tractor Services | 13,139 |
| Kelford Trucking, H | 11,254 |
| Kellerhals Engineering Services Ltd | 28,198 |
| Kellers Garage Ltd | 29,866 |
| Kelly & Son Trucking Ltd, R | 13,853 |
| Kelly Douglas & Co Ltd | 747,782 |
| Kelly Mountain Contracting | 5,180 |
| Kelly Services Ltd | 13,045 |
| Kelly, D | 7,707 |
| Kelly, P | 5,523 |
| Kelly, V | 39,566 |
| Kellys Hotshot Service | 153,377 |
| Kelowna Daily Courier | 12,002 |
| Kelowna Flightcraft Air Charter Ltd | 37,058 |
| Kelowna General Hospital | 8,483 |
| Kelowna Industrial Mechanical Ltd | 6,154 |
| Kelowna Plymouth Chrysler Ltd | 35,000 |
| Kelowna Turf Farms | 69,651 |
| Kelsey, D J | 5,988 |
| Kelson, J | 8,452 |
| Kelt, G S | 47,688 |
| Kem Mfg Canada | 16,071 |
| Kemo Asphalt Ltd | 154,005 |
| Kemp Concrete Products Ltd | 149,885 |
| Kenco Towing | 5,563 |
| Kendall Canada | 156,883 |
| Kendall Trucking, Joe | 6,550 |
| Kendall, J | 16,149 |

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|---|---|
| Kendon Recovery Ltd | 11,505 |
| Kenkraft Sales Ltd | 5,542 |
| Kennametal Ltd | 6,288 |
| Kennedy & Jensen | 11,241 |
| Kennedy Travel Service Ltd | 52,921 |
| Kennedy, M | 168,749 |
| Kennelly Contracting | 194,627 |
| Kenny, S | 35,213 |
| Kenral Inc | 5,599 |
| Kenroc Tools Inc | 14,960 |
| Kens Custom Grading Ltd | 62,268 |
| Kens Marine | 11,300 |
| Kens Park Service Ltd | 5,777 |
| Kens Trucking Ltd | 8,351 |
| Kent Agencies Ltd | 14,746 |
| Kent Janitor & Maintenance | 31,888 |
| Kent-Macpherson Appraisals | 19,450 |
| Kenting Helicopters | 99,727 |
| Kentron Construction Ltd | 1,432,777 |
| Kenyon Construction Ltd | 2,092,987 |
| Ker Priestman & Associates Ltd | 525,076 |
| Kerekes, T | 14,575 |
| Keremeos School District 16 | 326,831 |
| Kerik Holdings Ltd, R | 23,922 |
| Kerkhoff & Sons Construction Ltd, J C | 649,696 |
| Kerkhoff Construction Group Ltd | 1,988,621 |
| Kern Chevrolet Oldsmobile Ltd | 6,067 |
| Kerpan & Delfs Ltd | 177,378 |
| Kerpan & Delfs Trucking Ltd | 23,239 |
| Kerr & Associates Ltd, Aubrey | 8,980 |
| Kerr, A | 22,336 |
| Kerr, C, Dr | 6,317 |
| Kerr, H | 10,510 |
| Kerr, W | 13,275 |
| Kerrisdale Cameras Ltd | 35,952 |
| Kershaw, D | 12,516 |
| Kerssens, J | 7,695 |
| Kessler, G | 9,231 |
| Ketchum Mfg Sales Ltd | 5,126 |
| Kettle Valley Contractors Ltd | 547,095 |
| Kettle Valley School District 13 | 477,221 |
| Kevlon Construction Co Ltd | 55,243 |
| Key Colour Photo Lab Ltd | 50,346 |
| Keystone Bio-Research | 59,193 |
| Keystone Business Forms Ltd | 605,315 |
| Keystone Supplies Co | 95,399 |
| Keywest Motors Ltd | 8,689 |
| Khalsa Enterprises Ltd | 9,017 |
| Khowutzun Construction Co Ltd | 8,803 |
| Khowutzun Tree Thinning | 14,286 |
| Kiesenwetter & Son Contracting, T | 5,004 |
| Kildala Land Development Co Ltd | 37,313 |
| Kildonan Oil Ltd | 672,730 |
| Kilner, F G | 26,063 |
| Kimberley School District 3 | 374,694 |
| Kimco Controls & Refrigeration | 22,379 |
| Kimoff Landscaping Ltd | 324,339 |
| Kinahan, C | 35,703 |
| Kinetic Film Enterprises Ltd | 10,085 |
| King & Sons Trucking Ltd, R | 62,663 |
| King Bros Ltd | 105,309 |
| King Fisher Sawmills Ltd | 15,732 |
| King Logging Ltd, A S | 53,773 |
| King, K | 7,216 |
| Kingcar Auto Repair Centre Ltd | 16,991 |
| Kingcome Contracting Ltd | 123,587 |
| Kingston Construction Ltd | 385,712 |
| Kingsway Frozen Foods | 45,569 |
| Kingsway Kourier | 68,071 |
| Kinnaird Transfer Ltd | 5,155 |
| Kipp-Mallery Pharmacy | 10,099 |
| Kirby, A | 21,074 |
| Kirby, J | 12,400 |
| Kirby, R | 12,305 |
| Kirk Auto Electric Ltd | 8,368 |
| Kirk, R | 24,253 |
| Kirk, T | 5,377 |
| Kirkham Silviculture Ltd | 213,481 |
| Kirkham, R | 8,936 |
| Kirkland & Rose Ltd | 15,767 |
| Kirkland & Thompson Ltd | 13,715 |
| Kirkpatrick Sand & Gravel Ltd | 49,651 |
| Kirkwood-Bridge Lake Tree Services, B | 5,519 |
| Kish Equipment Ltd | 176,855 |
| Kish, J L | 5,400 |
| Kisko, J | 10,669 |
| Kissinger, B | 5,664 |
| Kistritz Consultants Ltd, R U | 6,983 |
| Kitimat-Stikine Regional Hospital District | 93,302 |
| Kits Bulldozing | 13,408 |
| Kits Cameras Ltd | 23,188 |
| Kitson Contracting Ltd | 104,284 |
| Kitt Contracting, John | 7,866 |
| Kitt, J | 22,380 |
| Kiwa Lumber Ltd | 6,537 |
| Klaar Construction Ltd | 101,571 |
| Klahanie Air Ltd | 5,947 |
| Klassen Motorcade Ltd, E | 14,923 |

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|---|---|
| Klassen, R | 23,159 |
| Klassic Auto Body | 29,175 |
| Klawli Contracting | 9,364 |
| Kledo Construction Ltd | 1,207,686 |
| Kleena Kleene Trucking | 20,301 |
| Klein & Son Ltd, R F | 12,508 |
| Klinosky, E | 6,170 |
| Kloeckner, W | 24,086 |
| Klohn Leonoff Ltd | 165,363 |
| Knapp Plantland, Art | 5,561 |
| Knappett Construction Ltd | 795,449 |
| Knezevic & Associates | 13,636 |
| Knighthill Automotive Ltd | 214,261 |
| Knills Alarm Systems | 7,457 |
| Knock, J | 27,056 |
| Knouff Lake Contracting | 7,026 |
| Knowles Trucking, Dennis | 14,981 |
| Knox Contracting Ltd, J O | 5,560 |
| Knust, A | 6,852 |
| Knut Sons Industrial First Aid Ltd | 27,999 |
| Kobelt Manufacturing Co Ltd | 8,070 |
| Kodak Canada Inc | 1,421,767 |
| Kodest Contracting Ltd | 8,492 |
| Kohorst, B | 5,275 |
| Kokanee Chevron Service | 11,906 |
| Kokanee Equipment Ltd | 14,183 |
| Kokanee Ford Sales Ltd | 9,042 |
| Kokanee Hydrological Services | 22,260 |
| Kokanee Travel Ltd | 16,994 |
| Kolida Logging | 10,798 |
| Komori, J | 9,092 |
| Kon Kast Products Ltd | 786,838 |
| Konopad, J | 5,687 |
| Kootenay Advertiser Ltd | 5,103 |
| Kootenay Answering Service Ltd | 5,192 |
| Kootenay Blasting Services Ltd | 18,879 |
| Kootenay Boundary Regional Hospital District | 225,907 |
| Kootenay Cultural Heritage Centre | 86,534 |
| Kootenay Gradall Service Ltd | 127,563 |
| Kootenay Lake District Hospital | 12,106 |
| Kootenay Pacific Industrial Inc | 8,971 |
| Kootenay Painting Co Ltd | 6,234 |
| Kootenay Paving | 426,117 |
| Kootenay Pumping Systems Ltd | 41,639 |
| Kootenay Resource Consultants | 7,970 |
| Kootenay Society For The Handicapped | 90,269 |
| Kootenay Tractor & Supply Ltd | 135,663 |
| Kootenay Wood Preservers Ltd | 11,852 |
| Kopec Tire Ltd | 136,201 |
| Kopetski Ltd, Joe | 185,959 |
| Kopetski, M J | 53,037 |
| Kopiyka Contracting Ltd | 30,638 |
| Koppers International Canada Ltd | 1,703,906 |
| Kopperson, R | 7,000 |
| Korbin, W M | 52,086 |
| Kornelson Contracting, R | 5,299 |
| Koroby, I S | 16,869 |
| Kortegaard, P A | 17,930 |
| Kostick, J R | 10,815 |
| Kowals Vernon Esso, Al | 32,123 |
| Kowalski, B | 15,695 |
| Kozek Sawmills Ltd, Joe | 43,543 |
| Kozlow Lattieff & Associates | 31,039 |
| Kozuchar, R | 21,386 |
| Kraft Ltd | 22,931 |
| Krahn Trucking Ltd, Ed | 12,160 |
| Kraus Construction, Rudy | 47,179 |
| Krause, R | 6,721 |
| Krimmer General Contracting, Rod | 6,228 |
| Krinbill Contracting Ltd | 39,885 |
| Krofta Moving & Storage Ltd | 10,220 |
| Kropp Trucking, Marvin | 8,528 |
| Kryco Construction Ltd | 73,536 |
| Kryger Bulldozing, Art | 5,719 |
| Kryski Bros Contracting Co Ltd | 12,027 |
| Krystalowich, J | 23,492 |
| Krywaniuk, L | 6,320 |
| Kshian Construction Ltd | 59,858 |
| Kucheran Wood Products Ltd | 30,312 |
| Kujansuu, K | 18,078 |
| Kurac Enterprises Ltd | 5,325 |
| Kusawa Contracting Ltd | 131,929 |
| Kwikasair Express | 7,727 |
| Kyle Trucking, R O | 8,505 |
| Kyle, D L | 8,789 |
| L & A Contracting | 6,306 |
| L & A Equipment Ltd | 53,470 |
| L & H Trucking | 9,978 |
| L & K Sawmill | 27,021 |
| L & M Contracting | 46,541 |
| L & M Trucking | 24,947 |
| L & R Communications Western | 9,288 |
| L & R Cyprus Trucking Ltd | 9,795 |
| L A N D Transport Ltd | 19,475 |
| L B Custom Grading | 24,435 |
| L B Machine Co Ltd | 5,753 |
| L B Paving | 353,573 |
| L C L Construction Ltd | 37,978 |

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|---|---|
| L D Cartage Ltd | 48,169 |
| L D Engineering-Economics Ltd | 6,500 |
| L G Repairs | 6,643 |
| L H B Construction | 27,702 |
| L J H Contracting | 16,183 |
| L R G Contracting Ltd | 7,877 |
| L Z Trucking Ltd | 20,739 |
| La Charite Alteman Blasina Martin | 17,000 |
| La Fortune Contracting Ltd | 11,639 |
| Lab-Volt Ltd | 30,154 |
| Labby & Sons Contracting Ltd, J C | 45,797 |
| Labelmakers West | 10,506 |
| Laboratory Physicians Associates | 49,880 |
| Laborie & Associates Inc, L R | 12,671 |
| Lacoursiere Logging Ltd, D | 7,588 |
| Ladd Exploration Co | 45,546 |
| Ladner & Delta Travel Agency Ltd | 25,361 |
| Ladner Downs | 74,633 |
| Lady Manhattan Of Canada | 7,775 |
| Ladysmith & District Credit Union | 14,554 |
| Lafarge Concrete Ltd | 409,945 |
| Lafrentz Road Services Ltd | 235,569 |
| Lagasse Farms | 5,785 |
| Laine, C J | 9,794 |
| Laing, A J A | 7,000 |
| Laird, W M | 6,132 |
| Lajoie, R | 19,414 |
| Lakalzap Band Council | 10,828 |
| Lake Aid Inc | 8,741 |
| Lake Auto Service Ltd | 7,387 |
| Lake City Ford Sales Ltd | 206,743 |
| Lake Cowichan & District Credit Union | 8,831 |
| Lake Cowichan Consumers Cooperative Society | 6,612 |
| Lake Cowichan School District 66 | 549,245 |
| Lake Excavating Ltd | 71,278 |
| Lake Okanagan Resort | 5,354 |
| Lake Windermere Auto Parts Ltd | 6,905 |
| Lakeland Helicopters Ltd | 24,775 |
| Laker, C C | 5,750 |
| Lakes District Air Services Ltd | 39,501 |
| Lakes District News | 5,935 |
| Lakeside Logging | 16,101 |
| Lakeview Excavating (1983) Ltd | 82,836 |
| Lakeview Irrigation District | 5,402 |
| Lakewood Funeral Home Ltd | 6,614 |
| Lambda Research & Consulting | 30,924 |
| Lambe, W G A | 43,901 |
| Lampman, R | 6,377 |
| Land Tax Deferment Account | 1,210,602 |
| Land Titles Surveys | 20,927 |
| Land Transport | 6,556 |
| Land-Sea Power Ltd | 5,607 |
| Landmark Fencing Co | 9,578 |
| Landry Enterprises Ltd | 27 428 |
| Lane Enterprises Ltd | 6,775 |
| Lang Construction (Yukon) Ltd, Hector | 6,002 |
| Langdon Ltd, Ray | 41,307 |
| Langford Building Supply Ltd & Hardware | 7,538 |
| Langford Fire Protection District | 799,035 |
| Langley Bus Lines (1983) Ltd | 8,076 |
| Langley Chrysler | 10,767 |
| Langley Concrete & Tile Ltd | 5,636 |
| Langley Freight Lines Ltd | 178,373 |
| Langley Peat North Ltd | 240,299 |
| Langley School District 35 | 32,946 |
| Langridge Logging Ltd | 16,561 |
| Langton Trucking Ltd, Glen | 34,010 |
| Langton Trucking, C | 12,588 |
| Lanier Business Products Canada Inc | 93,070 |
| Lanpar Technologies Inc | 170,499 |
| Lansdowne Pontiac Buick GMC Ltd | 602,843 |
| Lantzville Improvement District | 94,590 |
| Lar Bar Enterprises Ltd | 29,270 |
| Larkin, S | 5,413 |
| Larrys Service (1975) Ltd | 6,941 |
| Larrys Top Soil Sand & Gravel | 12,024 |
| Larsen Millwork Ltd | 14,034 |
| Larsen, A A, Dr | 17,303 |
| Larsen, D | 5,549 |
| Larson Associates, Gerry | 10,258 |
| Larson Inc, Dalton L | 13,576 |
| Larson, D L | 27,199 |
| Lasser, B | 34,811 |
| Later Chemicals Ltd | 7,006 |
| Lathrop, T H | 10,271 |
| Latimer Ltd | 9,267 |
| Laurdon Industries Inc | 13,256 |
| Laventhol & Horwath | 19,000 |
| Law Society Of B C, The | 114,777 |
| Law Trucking, John | 13,212 |
| Lawrence & Shaw | 66,222 |
| Lawrence Contracting Ltd, B | 6,513 |
| Lawrence Meat Packing Co Ltd | 12,291 |
| Lawrence-Campbell, R | 13,759 |
| Lawrence, L | 12,000 |
| Lawson Business Forms B C | 101,638 |
| Lawson Lundell & Co In Trust | 5,580 |
| Lawson Lundell Lawson & Mcintosh | 91,870 |

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|---|---|
| Lawson Packaging Pacific | 75,822 |
| Lawson Travel (B C) Ltd, P | 129,375 |
| Layrite Masonry Ltd | 8,470 |
| Le Jeune Lodge | 5,980 |
| Lea & Associates Ltd, N D | 1,425,901 |
| Leachs Tire (Fort St John) Ltd | 7,040 |
| Leadem, T | 46,685 |
| Leakey, J E | 7,253 |
| Leask, C | 6,954 |
| Leavoy Excavating Ltd | 67,441 |
| Leblanc & D Birky, R | 6,202 |
| Leblanc & Royle Communications Inc | 57,957 |
| Leblanc Excavating Ltd | 5,740 |
| Lebrun Repair & Enterprises Ltd | 28,790 |
| Lecleir Bros Contracting Ltd | 37,375 |
| Ledcor Construction Ltd | 3,664,627 |
| Ledcor Industries Ltd | 779,375 |
| Leduc Paving Ltd | 1,016,088 |
| Lee-Adams Laboratories | 5,121 |
| Lee, L | 19,029 |
| Lee, M A | 18,761 |
| Lee, S | 8,101 |
| Lees Backhoe Service | 71,324 |
| Lees Design & Construction Services, G | 37,900 |
| Leflufy Management Training, Bob | 21,069 |
| Lefrance Trucking Ltd | 14,901 |
| Lefrank, D | 8,525 |
| Leggett & Associates, S R | 12,555 |
| Legislative Dining Room Account | 13,471 |
| Lehmans Moving Ltd | 10,037 |
| Leighland, P | 17,281 |
| Leighton & Associates Ltd, Bob | 424,988 |
| Leighton & Kidd Ltd | 9,587 |
| Leighton Contracting Ltd, H | 8,569 |
| Lein, S J | 5,652 |
| Leisen Motors Ltd | 10,702 |
| Leiterman Contracting, Don | 30,615 |
| Leko Pre Cast Ltd | 40,628 |
| Leland Excavating, D | 23,459 |
| Lenbrook Industries Ltd | 6,240 |
| Lendrum, D | 20,567 |
| Lennarts Grader Service Ltd | 80,639 |
| Lens & Shutter Cameras Ltd | 150,666 |
| Lens & Shutter Industrial Sales | 10,396 |
| Lens Lift Truck Delivery Ltd | 19,140 |
| Lens Trailer Towing Ltd | 51,683 |
| Lens Wood Products | 6,471 |
| Leoness Trucking | 7,485 |
| Lepage Real Estate Services Ltd, A E | 6,365 |
| Les Gradall Service Ltd | 181,784 |
| Lesberg, T L | 20,901 |
| Leslie Forest Products Ltd | 5,767 |
| Leslie Wright & Rolfe Ltd | 692,664 |
| Leslie, G | 17,989 |
| Lester B Pearson College Of The Pacific | 20,243 |
| Letco Ltd | 6,190 |
| Lett, S | 9,857 |
| Leupold & Stevens Inc | 9,999 |
| Levelton & Associates Ltd, B H | 43,130 |
| Levenson, R J | 5,400 |
| Lever Detergents Ltd | 17,442 |
| Levesque Construction Ltd | 30,718 |
| Levick Enterprises Ltd | 93,376 |
| Levitt-Safety Ltd | 88,376 |
| Levitz, M | 44,875 |
| Lewis Contracting, D | 9,223 |
| Lewis Trucking & Bulldozing, T | 17,673 |
| Lewis, B | 8,475 |
| Lewis, S | 13,259 |
| Lewis, T | 35,243 |
| Lewsey, A A | 17,915 |
| Lheureux Trucking, A | 35,394 |
| Li-Cor Ltd | 12,984 |
| Liddicoat Contracting & Construction Ltd | 90,648 |
| Liddicoat, W A | 41,155 |
| Lidstone, C & W | 7,770 |
| Lieber, M | 15,354 |
| Lieuwen Skidding, Bob | 5,625 |
| Lifton, S | 13,449 |
| Lightfoot, T | 5,440 |
| Lignum Sales Ltd | 13,137 |
| Likely Contracting | 6,407 |
| Lilienweiss Contracting, Leo | 10,239 |
| Lillooet School District 29 | 38,868 |
| Lilly Canada Inc, Eli | 14,668 |
| Lincoln Leasing Ltd | 7,702 |
| Lind Logging, G R | 29,435 |
| Lindeburgh, S | 20,585 |
| Lindley, N | 11,354 |
| Lindsay Miller | 12,274 |
| Lindsay, H | 14,400 |
| Lindsays Cartage & Storage (1973) Ltd | 161,558 |
| Ling Fair Cattle Co Ltd | 5,315 |
| Linklaters & Paines | 9,626 |
| Linnell, M | 12,762 |
| Linotype Canada | 5,610 |
| Lions Club Of Canal Flats | 5,000 |
| Lions Gate Hospital | 18,330 |

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|---|---|
| Lippert, J R | 5,551 |
| Lis Equipment & Tool Rentals Ltd | 8,529 |
| Lissner, F | 7,750 |
| Lister, D A | 14,640 |
| Litke Construction Ltd, Fred | 77,382 |
| Little Bear Logging | 23,945 |
| Little Diesel Construction Ltd | 24,807 |
| Little Giant Enterprises Ltd | 15,095 |
| Little Giant Tree Planters Ltd | 168,137 |
| Little Mountain Secretarial Service | 49,700 |
| Little Pine Logging Ltd | 14,975 |
| Little, D H | 5,535 |
| Live Five Hotels Ltd | 8,136 |
| Lloyds World Travel Service Of Canada Ltd | 10,024 |
| Lo-Bid Tire Ltd | 12,305 |
| Lobe Contracting Ltd, E | 555,430 |
| Lobol Enterprises Ltd | 42,122 |
| Lochhead Haggerty Engineering & Mfg Co Ltd | 19,120 |
| Locke, J J | 7,282 |
| Lockhart Holdings Ltd | 11,709 |
| Lockhart, J | 12,050 |
| Lodge Contracting Ltd | 36,897 |
| Loeppky Welding, Glenn | 5,587 |
| Loeppky, H G | 34,474 |
| Logans Hardware Ltd | 5,841 |
| Loland Construction, S | 13,860 |
| Loland, M F | 7,317 |
| Loma Lumber & Hardware Ltd | 13,708 |
| Lomak Transport Corp | 42,153 |
| Lombardi Holdings Ltd, John | 7,711 |
| Lomett Contracting Ltd | 55,919 |
| Lonestar Construction | 16,200 |
| Long Beach Helicopters Ltd | 15,485 |
| Long, C F | 8,084 |
| Long, G E | 15,080 |
| Longacres Jersey Farms Ltd | 41,300 |
| Longland Gravel Supplies, J D | 5,883 |
| Longland Trucking Ltd, R E | 9,337 |
| Longyear Canada Inc | 10,110 |
| Loo, S | 6,025 |
| Loomis Armoured Car Service Ltd | 29,682 |
| Loomis Courier Service Ltd | 686,799 |
| Loomis Messenger Service | 46,004 |
| Loomis Trans-Canada Parcel | 7,648 |
| Lor-Wes Contracting Ltd | 131,727 |
| Loram Construction Ltd | 98,418 |
| Lorans Welding Ltd | 31,594 |
| Lorax Forestry Ltd | 50,402 |
| Lordco Industrial & Automotive Supplies | 6,919 |
| Lordco Parts Ltd | 64,437 |
| Lorean Enterprises Inc | 106,818 |
| Lornex Mining Corp Ltd | 201,030 |
| Lorway Logging Ltd | 8,876 |
| Lott, R | 8,162 |
| Lougheed Texaco | 7,751 |
| Louie Co Ltd, H Y | 213,040 |
| Louis Creek Contracting Ltd | 87,844 |
| Lous Rent-All Service Ltd | 7,443 |
| Low, J | 6,474 |
| Low, R R | 13,060 |
| Lowe Excavating, Stan | 25,567 |
| Lower Mainland Concrete Ltd | 71,897 |
| Lower Nicola Indian Band | 29,529 |
| Lower Nicola Waterworks Improvement District | 6,488 |
| Lower Similkameen Indian Band | 27,358 |
| Lowery Trucking, D H | 26,216 |
| Lucas Industries Canada Ltd | 22,260 |
| Lucas Ltd, C W | 7,486 |
| Luce, L | 12,576 |
| Luchenko, M | 46,275 |
| Ludmar Contracting | 13,133 |
| Lugosi, C | 36,700 |
| Lum, S | 14,200 |
| Lumberland | 41,731 |
| Lundquist Logging Ltd | 8,017 |
| Luscombe, E C | 42,000 |
| Luteyn & Sons Disposal Service Ltd, C | 18,617 |
| Lutz, M | 17,648 |
| Lyles Trucking | 8,441 |
| Lyn-Car Construction Ltd | 13,036 |
| Lynch, J M | 7,915 |
| Lyndeview Publications Ltd | 8,680 |
| Lynmar Lumber Sales | 67,127 |
| Lynx Brand Fence Products Ltd | 261,165 |
| Lynx Technology Inc | 8,382 |
| Lyon Trucking Service, A M | 19,061 |
| M & B Contracting | 7,500 |
| M & C Contracting | 24,441 |
| M & D Maintenance | 6,900 |
| M & E Associates | 7,522 |
| M & H Machinery & Iron Works Ltd | 5,288 |
| M & K Demolition & Dragline Ltd | 7,658 |
| M & K Pounding | 8,756 |
| M & L Excavating Ltd | 5,146 |
| M & L Testing Equipment Co Ltd | 132,853 |

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|---|---|
| M & M Glass | 8,508 |
| M & N Excavating Ltd | 21,003 |
| M & O Trucking Ltd | 33,838 |
| M & P Mercury Sales Ltd | 12,946 |
| M & T Fabricators Ltd | 52,767 |
| M A P Construction Ltd | 12,069 |
| M B M Contracting Ltd | 25,082 |
| M D M Enterprises Ltd | 81,574 |
| M D S Enterprises Ltd | 19,722 |
| M E Mobile Tire & Hiab Service Ltd | 6,350 |
| M F Air Services Ltd | 54,736 |
| M I C Co | 22,714 |
| M J Service | 6,363 |
| M J Systems | 5,563 |
| M M Falling Contracting Ltd | 13,348 |
| M P I Tape | 24,656 |
| M R O RV Services | 47,028 |
| M S A Canada Inc | 33,575 |
| M S A Motors Ltd | 11,687 |
| M S A Moving & Storage Ltd | 9,866 |
| M S E Engineering Systems Ltd | 9,592 |
| M T Horizontal Boring Ltd | 7,415 |
| M T Trucking | 6,803 |
| Mac Industries Ltd | 51,675 |
| Mac Signs Ltd | 5,544 |
| MacAdam, A | 24,173 |
| MacAulay McColl McMahon | 33,042 |
| MacAulay Trucking Ltd | 47,148 |
| MacAulay Trucking Ltd, Norm | 12,391 |
| MacAuley Associates Ltd, Anthony | 34,885 |
| MacCaferri Gabions Of Canada Ltd | 15,022 |
| MacCallum, E | 25,818 |
| MacCarthy, S P | 31,325 |
| MacCosham Van Lines Ltd | 152,282 |
| MacDonald Dettwiler & Associates | 12,647 |
| MacDonald Insurance Services Ltd | 7,133 |
| MacDonald Library Services Ltd, Ian | 37,184 |
| MacDonald Trucking, Bob | 16,506 |
| MacDonald, A | 18,998 |
| MacDonald, D | 9,037 |
| MacDonald, D C | 5,905 |
| MacDonald, D P | 16,010 |
| MacDonald, J | 5,830 |
| MacDonald, S | 10,264 |
| MacDonald, W J | 9,660 |
| MacDonalds Consolidated Ltd | 20,647 |
| MacDonalds Custom Grading Ltd | 52,227 |
| MacDonalds Prescription Ltd | 58,946 |
| MacDonell, M D | 5,832 |
| MacEachern, G A | 6,733 |
| Macey, C | 9,519 |
| Macey, E | 25,689 |
| MacFarlane Morris Peacock Ltd | 6,819 |
| Machin, A W | 18,654 |
| Machin, G A, Dr | 5,800 |
| MacInnis Bigg Associates | 24,748 |
| MacIntosh, D | 16,800 |
| MacIsaac Clark & Co | 9,958 |
| Mackay, J | 5,461 |
| Mackays Funeral Services Ltd | 7,015 |
| Mackenzie & Feimann Ltd | 351,459 |
| Mackenzie Constituency Office | 8,450 |
| Mackenzie Lidstone | 15,902 |
| Mackenzie Redi-Mix Co Ltd | 21,621 |
| Mackenzie Travel Service | 20,290 |
| Mackenzie, I | 9,406 |
| Mackie, R S | 7,900 |
| Mackinley, D | 5,701 |
| Mackinnon & Sons Trucking | 18,977 |
| Mackinnon, A | 5,660 |
| MacLachlan Ltd, D G | 5,235 |
| MacLachlan, E | 9,465 |
| MacLachlan, T H | 38,705 |
| MacLennan, W | 6,309 |
| MacLeod Thorson Rideout | 10,368 |
| MacLeods | 34,775 |
| MacMillan Bathurst Inc | 7,007 |
| MacMillan Bloedel Ltd | 152,155 |
| MacMillan, M | 7,200 |
| MacNair Trucking, L | 11,680 |
| MacNeill Photography, Deborah | 6,989 |
| MacPherson Brown Ltd | 34,796 |
| MacQueens Service (1983) Ltd | 28,495 |
| Macs Auto Parts Ltd | 16,043 |
| MacTavish, B | 16,769 |
| MacTavish, M | 18,782 |
| Madden Logging Ltd | 14,179 |
| Maddox, W E | 11,736 |
| Mader, W | 12,992 |
| Madison Paving (1976) Ltd | 7,980 |
| Magee, C & C | 8,623 |
| Magic Lantern (West) Ltd | 37,637 |
| Magic Lantern Film Distributors Ltd | 20,087 |
| Maglio Building Center | 9,000 |
| Magnolos Carb-O-Electric Service Ltd | 11,388 |
| Magnum Excavating Ltd | 5,889 |
| Magnuson, A A | 12,201 |
| Mah & Associates, Marilyn | 7,350 |
| Mah Ming Chaperon & Co | 74,804 |

| | $ |
|---|---|
| Mahara Electric Ltd | 7,635 |
| Maherali, J | 6,258 |
| Maidens, J H | 49,535 |
| Maillardville/Coquitlam Constituency | 10,458 |
| Main Nurseries | 12,865 |
| Mainland Cable Services Ltd | 29,989 |
| Mainland Crystal Glass Ltd | 21,729 |
| Mainland Ford Equipment Sales Ltd | 21,227 |
| Mainland Machinery Ltd | 49,229 |
| Mainland Mack Truck Sales Ltd | 12,351 |
| Mainland Magazine Service | 180,709 |
| Mainland Sand & Gravel | 69,713 |
| Mainline Co-Operative | 6,716 |
| Mainline Plumbing Service | 10,102 |
| Mainline Truck Rentals | 18,305 |
| Mair Janowsky Blair | 130,115 |
| Makortoff, W | 7,284 |
| Malaspina College | 114,686 |
| Malinowski, L | 9,675 |
| Malkin & Pinton Industrial Supplies | 270,876 |
| Malkin Ltd, W H | 204,258 |
| Mallard, D | 5,528 |
| Maloney Pontiac Buick GMC Ltd | 15,643 |
| Mamot Lake Construction | 175,145 |
| Man-Mac Automotive Ltd | 10,811 |
| Management Research Consulting Ltd | 7,471 |
| Management Resources | 48,523 |
| Management Science America Inc | 58,852 |
| Manark Industrial Sales (1983) Ltd | 42,595 |
| Mandel Scientific Co Ltd | 8,206 |
| Mandell, A | 40,207 |
| Mandem Inc | 18,912 |
| Mangan, M | 21,751 |
| Mann Forest Products | 51,894 |
| Mann, D W | 38,382 |
| Mann, R | 22,800 |
| Manning Press Ltd | 109,582 |
| Manning, R E | 7,940 |
| Mansonville Plastics Ltd | 68,577 |
| Manufacturers Life Insurance Co, The | 537,653 |
| Manulak, B | 37,539 |
| Maple Leaf Helicopters Ltd | 406,664 |
| Maple Leaf Mills Ltd | 9,720 |
| Maple Leaf Travel Ltd | 47,183 |
| Maple Ridge-Pitt Meadows School District 42 | 37,725 |
| Mara Lumber | 18,318 |
| Mara Sand & Gravel Ltd | 29,558 |
| Marab Trucking Ltd | 7,969 |
| Marathon Equipment Ltd | 9,738 |
| Marathon Realty Co Ltd | 130,543 |
| Marblerock Resource Services | 27,282 |
| Marcaccini, B D | 14,603 |
| Marcel Drilling Co Ltd | 10,587 |
| Marchuk, O | 13,800 |
| Marcom Agency Ltd | 10,150 |
| Marcotte Trucking, George | 25,159 |
| Marcus, A M | 19,063 |
| Marine & Power Equipment Ltd | 18,444 |
| Marine Design Associates Ltd | 155,700 |
| Maritime Services Ltd | 15,546 |
| Marketing Inc | 12,369 |
| Markin Equipment (1977) Ltd | 9,224 |
| Marktrend Marketing Research Inc | 30,000 |
| Marlam Logging Supplies Ltd | 5,138 |
| Marland Towing (1981) Ltd | 5,579 |
| Marley, D O | 48,576 |
| Marlin E-Z-E- Travel | 13,628 |
| Marlin Motion Pictures Ltd | 17,562 |
| Marpole Brake & Alignment Ltd | 28,694 |
| Marpole Crane Service Ltd | 18,000 |
| Marsden, J, Dr | 6,000 |
| Marsel, J | 9,219 |
| Marsh & McLennan Group Associates | 5,959 |
| Marsh & McLennan Ltd | 13,106 |
| Marsh Trucking Ltd, Ted | 16,682 |
| Marshall Burgess | 5,675 |
| Marshall Motors Ltd, Steve | 22,264 |
| Marshik, L | 7,139 |
| Mart Resources Ltd | 26,287 |
| Martel, N | 6,380 |
| Martell Ltd, Tom | 5,779 |
| Martell, L | 21,269 |
| Martens Asphalt Ltd | 19,703 |
| Martens Roadgrading (1983), David | 40,714 |
| Martin & Associates, G M, Dr | 41,088 |
| Martin Equipment, Thomas | 27,979 |
| Martin Excavating & Construction Ltd, Dick | 20,140 |
| Martin, C A | 7,159 |
| Martin, J G | 39,923 |
| Marwood Services Ltd | 294,644 |
| Maskery, C | 9,790 |
| Mason Lift Truck Services Ltd, Jack | 38,583 |
| Massey Ltd, Fred | 6,996 |
| Massot Nurseries Ltd | 5,008 |
| Massullo Motors Ltd | 19,539 |
| Massy, D H | 6,787 |
| Master Wash Products Ltd | 7,484 |

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|---|---|
| Matec Consultants Ltd | 10,123 |
| Matheson Gas Products | 8,817 |
| Matrix Language Associates Inc | 9,184 |
| Matson Ltd | 12,360 |
| Matson Peck & Topliss | 41,015 |
| Matsons | 6,154 |
| Matsqui-Sumas-Abbotsford General Hospital | 12,122 |
| Mattey Bros Ltd | 66,529 |
| Matthews Agencies Inc, R W | 9,209 |
| Mattic Industries Ltd | 6,919 |
| Mattus Excavating Ltd, Jerry | 23,921 |
| Matz-Wozny Custom Tailors | 24,852 |
| Maundrell Grader Service | 6,223 |
| Maundrell, D | 6,278 |
| Maus CK Contracting & Monitoring Service | 21,282 |
| Mayer Backhoe Service Ltd | 18,049 |
| Mayer Contracting Co Ltd | 9,109 |
| Maynard Energy Inc | 164,350 |
| Mayne Island Improvement District | 30,735 |
| Mazanek & Son Construction, Henry | 43,162 |
| Mazanek Construction | 14,503 |
| Mazar Trucking | 39,478 |
| McAfee, T | 10,133 |
| McAinsh & Co Ltd | 14,330 |
| McAllister, N L | 22,330 |
| McAlpine & Hordo | 338,203 |
| McArthur Construction, Arnold | 40,366 |
| McArthur, C | 5,750 |
| McArthur, G | 5,670 |
| McAuliffe Dodge Chrysler Ltd | 149,914 |
| McAvany Trucking, Clair | 5,479 |
| McAvoy, J | 7,678 |
| McBain Insurance Agency Ltd | 13,196 |
| McBeath Building Maintenance | 16,220 |
| McBee Technographics Inc | 14,533 |
| McBride Industrial Sales Ltd | 17,882 |
| McBride, J T | 12,337 |
| McBride, J, Dr | 41,193 |
| McCabe, M | 15,830 |
| McCall Pontiac Buick Ltd | 151,454 |
| McCallion Contracting, Thomas | 12,077 |
| McCallum Motors Ltd | 20,681 |
| McCarroll, R P | 62,432 |
| McCartney Trucking Ltd, Don | 8,891 |
| McCormick, B | 19,979 |
| McCoy Spring (Northern) Inc | 8,284 |
| McCoy Spring & Axle Mfg Ltd | 15,054 |
| McCrae & McGill Ltd | 7,916 |
| McCreery, H | 8,360 |
| McCrory, W | 13,013 |
| McDermid Logging Ltd | 15,150 |
| McDiarmid, N A | 31,311 |
| McDonald Supply Ltd | 30,901 |
| McDonald Trucking, William | 14,145 |
| McDonald, L | 7,351 |
| McDonald, L | 7,200 |
| McDonald, M A | 35,997 |
| McDonnell, J | 12,400 |
| McDougall & Associates, R D | 10,900 |
| McDougall Construction Ltd | 38,081 |
| McDougall, H M | 10,160 |
| McElhanney Associates | 35,254 |
| McElhanney Group Ltd, The | 899,925 |
| McEwan Harrison & Co | 50,744 |
| McEwan Motors (Terrace) Ltd, Jim | 23,412 |
| McEwen, B | 23,651 |
| McEwen, R B | 5,297 |
| McEwens Auto Body Ltd | 7,630 |
| McFarland Cascade Pole Ltd | 65,267 |
| McFarlane Excavating Ltd, Mike | 76,521 |
| McFarlane, R | 8,998 |
| McGavin Foods Ltd | 20,961 |
| McGaw-Empress Agencies Ltd | 53,744 |
| McGill Industries Ltd | 5,222 |
| McGraw-Hill Ryerson Ltd | 1,199,463 |
| McGuire, J | 7,714 |
| McHale, P | 14,800 |
| McInnes Trucking, Len | 7,333 |
| McInnes, N D | 45,720 |
| McIntosh Bulldozing | 24,752 |
| McIntosh Logging Ltd, W | 8,317 |
| McIntosh, W | 25,958 |
| McIntyre, J | 16,084 |
| McIntyres Automotive & Industrial Wholesale Ltd | 5,664 |
| McIver Logging, Rob | 5,371 |
| McKay & Associates Inc, Doug | 10,937 |
| McKay Motors Ltd, P J | 8,928 |
| McKay Trucking Ltd, C D | 7,353 |
| McKee, C | 70,000 |
| McKenzie Barge & Marine Ways Ltd | 368,782 |
| McKenzie Contracting Ltd, S | 54,546 |
| McKichan, I | 38,126 |
| McKilligan Contracting, Don | 5,920 |
| McKim Advertising Ltd | 7,043,927 |
| McKinney Enterprises Ltd | 17,249 |
| McKinnon, A | 21,664 |

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|---|---|
| McKirdy, G | 9,227 |
| McLagan, L G | 7,595 |
| McLarry & B Peiskar, W | 26,368 |
| McLarry, W | 15,665 |
| McLaughlin Associates | 30,740 |
| McLean & Kan | 56,374 |
| McLean Forestry Services Ltd, S N | 8,339 |
| McLean Logging Ltd, Lyle | 10,817 |
| McLean Services Ltd, Orville | 25,710 |
| McLean, C | 5,913 |
| McLean, K | 10,044 |
| McLellan & Co Ltd | 6,366 |
| McLellan, J | 47,917 |
| McLelland, D G | 9,250 |
| McLeod Agencies Ltd | 9,146 |
| McLeod, C | 20,999 |
| McLeod, R D | 5,005 |
| McLeod, R S | 34,977 |
| McLevin Bros Auto Electric (1981) Ltd | 57,463 |
| McLoughlin, D J | 9,354 |
| McMahon Enterprises | 7,677 |
| McMahon, J | 10,989 |
| McMahon, R | 6,650 |
| McMeans, R | 45,831 |
| McMillan Ltd, John | 6,415 |
| McNary, E | 18,152 |
| McNeil Laboratories (Canada) Ltd | 283,585 |
| McNeil Pharmaceutical Canada Ltd | 16,502 |
| McNeney Morrison | 151,115 |
| McPhar Geophysics | 6,861 |
| McPherson Funeral Service Ltd | 14,520 |
| McPherson MacKey & Co Inc | 9,668 |
| McPherson, I | 25,943 |
| McRae Howard & Associates | 40,227 |
| McRaes Septic Tank Service | 12,436 |
| McRoberts, R | 11,465 |
| McSheffrey, H | 42,940 |
| McSorley, I | 7,393 |
| McTar Petroleum Ltd | 4,338,680 |
| McTavish Trucking, A | 13,472 |
| McVea Shook Wickham & Bishop | 31,748 |
| McVean Advertising Agency Ltd | 9,142 |
| McWilliam Whyte Goble & Associates | 87,716 |
| Mead Johnson Canada | 60,091 |
| Meadow Creek Cedar Ltd | 66,710 |
| Meadow Ridge Contracting Ltd | 56,964 |
| Meakin, A H | 43,659 |
| Mecham Sales & Service (1978) Ltd | 5,235 |
| Mechtronics Research Corp | 7,381 |
| Mecman Engineering & Testing Ltd | 58,697 |
| Meda, J A & C M | 8,804 |
| Medical Clinic, The | 5,830 |
| Medical Mart Supplies Ltd | 6,616 |
| Medical Services Association | 22,021,142 |
| Medical Services Commission | 12,049,860 |
| Medigas Home Care Oxygen Services | 5,516 |
| Medigas Pacific Ltd | 408,077 |
| Medionics International Inc | 62,955 |
| Medley Trucking, S | 18,230 |
| Medtec Marketing Ltd | 24,727 |
| Megahern Milling Inc | 28,468 |
| Meier, D | 49,325 |
| Meier, M | 8,306 |
| Meighen, R W | 24,967 |
| Meiklem Harrison & Fletcher | 5,060 |
| Meilgaard Logging Ltd, Jack | 87,597 |
| Melaware Inc | 9,052 |
| Meloche, M | 6,250 |
| Meloko Tech Services | 13,002 |
| Melpaul Utilities Equipment Ltd | 40,877 |
| Mels Drilling & Blasting Ltd | 48,965 |
| Mels Excavating | 25,680 |
| Mels U-Drive (1978) Ltd | 20,317 |
| Melyvon Contracting Ltd | 7,445 |
| Memorex Canada Ltd | 340,110 |
| Menchions & Co Ltd | 11,403 |
| Menge Trucking, Jurgen | 25,441 |
| Menzel Contracting | 6,172 |
| Mercedes Educational Consulting Service | 25,565 |
| Mercer Ltd, William M | 20,175 |
| Mercer, B | 6,326 |
| Mercer, T | 23,088 |
| Merck Frosst Canada Inc | 764,962 |
| Merck Sharp & Dohme Canada Ltd | 13,656 |
| Mercury Marine Ltd | 51,682 |
| Meridian Map Drafting Ltd | 6,749 |
| Meridian Systems Ltd | 65,424 |
| Merkley, K R | 26,162 |
| Merrell Dow Pharmaceuticals Inc | 157,996 |
| Merrett, F | 5,719 |
| Merriam Plumbing & Electrical Ltd, C | 5,255 |
| Merrill Steam Service Ltd | 16,884 |
| Merritt Automotive Supplies Ltd | 18,896 |
| Merritt Building Supplies (1978) Ltd | 8,486 |
| Merritt Glass (1983) Ltd | 5,796 |
| Merritt Machine Works Ltd | 13,103 |
| Merritt Moving & Storage | 39,668 |
| Merritt Sandblasting | 5,629 |

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|---|---|
| Merritt School District 31 | 159,687 |
| Merritt Shell Service | 13,865 |
| Merron Contracting | 12,251 |
| Merslack Trucking, George | 69,112 |
| Merville Fire Protection District | 25,100 |
| Mervs Auto Centre | 5,953 |
| Mesa Medical Inc | 11,498 |
| Mesich, T | 12,763 |
| Messner Foster & Stevens | 6,818 |
| Meta Construction Ltd | 34,009 |
| Metcalfe, R | 30,275 |
| Metchosin Elementary School | 25,000 |
| Metchosin Fire Protection District | 51,418 |
| Methot, B | 7,333 |
| Metro Motors Ltd | 254,816 |
| Metro Moving & Storage Ltd | 7,394 |
| Metro Parking Ltd | 20,250 |
| Metro Sand & Gravel Ltd | 41,449 |
| Metro Systems Ltd | 7,466 |
| Metro Transit Operating Co | 209,031 |
| Metropolitan Press Ltd | 9,382 |
| Meugens, R M | 34,645 |
| Meyers Holland Motors Ltd | 32,818 |
| Meyers Interiors Ltd | 8,117 |
| Meyers Trucking, K & H | 14,745 |
| Meyers, K | 14,704 |
| Meziadin Lake Service | 5,914 |
| Mi-Ke Enterprises | 30,885 |
| Mica Grading | 118,777 |
| Mica Marine Ltd | 7,648 |
| Michelin | 78,620 |
| Michell Excavating Ltd | 5,800 |
| Mickeys Excavating Ltd | 7,759 |
| Micro Com Systems Ltd | 24,374 |
| Micro Products Ltd | 9,146 |
| Microage Computer Stores | 7,607 |
| Micromedia Ltd | 18,559 |
| Microtech Video Systems Ltd | 21,428 |
| Microtek | 20,000 |
| Microtel Ltd | 66,166 |
| Mid City Texaco (1982) | 9,354 |
| Mid-Canada Medical | 43,458 |
| Midas Muffler Shops | 11,039 |
| Middleton Trucking Ltd | 37,080 |
| Middleton Ventures Ltd | 27,163 |
| Midland Communications Products (BC) Ltd | 17,194 |
| Midvalley Construction Co | 3,428,760 |
| Midway Chain Ltd | 16,162 |
| Midway Metals Ltd | 116,665 |
| Midway Service | 7,184 |
| Midway Supply Ltd | 16,998 |
| Midwest Helicopters Ltd | 71,122 |
| Mielgaard Logging Ltd, Jack | 92,378 |
| Mike-T-Mar Contracting | 7,927 |
| Mikes Marine Services Ltd | 6,375 |
| Miko & Sons Logging Ltd | 16,608 |
| Milburn Lake Ranches | 9,683 |
| Miles & Associates Ltd, M | 69,038 |
| Miles Laboratories Ltd | 63,032 |
| Miles, P | 5,319 |
| Mill Bay Fire Protection District | 53,900 |
| Millar, A | 128,317 |
| Millard, H R | 35,909 |
| Miller & Wyatt Ltd | 9,045 |
| Miller Contracting Ltd | 16,542,834 |
| Miller Logging, Dwight | 7,672 |
| Miller Trucking (1977) Ltd, Dave | 13,377 |
| Miller, A | 12,861 |
| Miller, A | 33,666 |
| Miller, B J, Dr | 9,858 |
| Miller, D | 60,564 |
| Miller, J | 5,000 |
| Miller, R | 44,170 |
| Miller, R D | 12,846 |
| Millers Grading, Doug | 23,169 |
| Millers Photo Finish Ltd | 7,413 |
| Milliken, N | 6,260 |
| Millikin, G | 77,917 |
| Millipore Ltd | 43,480 |
| Mills Contracting Ltd, R A | 10,670 |
| Mills Memorial Hospital | 7,428 |
| Mills Printing & Stationery Co Ltd | 5,048 |
| Mills, N | 10,029 |
| Millsap, P | 16,398 |
| Milne Cannery Ltd, D L | 68,884 |
| Milne, G J | 65,720 |
| Milner Trucking Ltd, J | 8,256 |
| Milos Equipment Ltd | 38,637 |
| Milton Ltd, J | 26,949 |
| Milton Towing | 13,875 |
| Milward, D | 11,109 |
| Ming Court Hotel | 14,223 |
| Minnesota Educational Computing Consortium | 42,090 |
| Minnett, G | 6,330 |
| Minoru Truck Bodies Ltd | 6,084 |
| Minten & Mccallum | 36,877 |
| Mirkwood Enterprises | 16,121 |

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|---|---|
| Mission Memorial Hospital | 7,009 |
| Mission School District 75 | 351,859 |
| Mister Tire Sales | 6,466 |
| Mister Transmission | 6,663 |
| Mitchell Auto Parts | 36,233 |
| Mitchell Contracting Ltd, A G | 7,604 |
| Mitchell Excavating Ltd, Bob | 17,091 |
| Mitchell Press Ltd | 569,044 |
| Mitchell Schuller & Co | 44,626 |
| Mitchells (Revelstoke) | 10,095 |
| Mitchells (Salmon Arm) | 27,201 |
| Mitchinson, R | 41,200 |
| Mitech Business Systems Ltd | 11,510 |
| Mitsubishi Canada Ltd | 15,683 |
| Mizar Construction Co Ltd | 10,940 |
| Moberg & Sons Ltd, Vic | 19,648 |
| Mobil Oil Canada Ltd | 14,667 |
| Mobile Contracting Co Ltd | 41,436 |
| Mobile Equipment Service Ltd | 112,700 |
| Mobile Painting & Sandblasting Ltd | 5,150 |
| Mobile Traffic Control | 12,343 |
| Modern Electric | 6,192 |
| Modern Grounds Maintenance Ltd | 5,875 |
| Modern Materials Ltd | 16,695 |
| Modular Bridge Systems Ltd | 31,550 |
| Moes Backhoe Service | 15,824 |
| Mogas Fuel Systems Inc | 31,997 |
| Moha Contracting | 43,485 |
| Moha Placer Mines | 8,910 |
| Mohawk Data Sciences Canada Ltd | 216,460 |
| Mohawk Lubricants | 12,656 |
| Mohawk Oil Co Ltd | 119,205 |
| Mohawk Propane | 8,830 |
| Mohawk Terminals Ltd | 18,196 |
| Moir, D L | 5,753 |
| Mol Construction | 32,801 |
| Molnar, I | 10,000 |
| Molony, R J, Dr | 12,601 |
| Moloughney Construction, R | 5,900 |
| Monk Office Supply Ltd | 932,464 |
| Monkman, M | 5,477 |
| Monks Super Service Ltd | 8,067 |
| Monolith Holdings Ltd | 10,901 |
| Monroe Bros Contracting Ltd | 12,939 |
| Monroe, I | 8,585 |
| Monroe, R | 6,145 |
| Mons Trucking Ltd | 7,178 |
| Monsanto Canada Inc | 1,457,788 |
| Monsanto Oils Ltd | 215,941 |
| Monsen Logging | 8,587 |
| Montebello Metal Inc | 29,636 |
| Montgomery, G | 16,275 |
| Montys Trucking Ltd | 10,907 |
| Moodys Investors Service Inc | 31,986 |
| Moonen, J F | 24,333 |
| Moonlight Auto Repairs | 7,993 |
| Moore & Associates Ltd, J O | 15,553 |
| Moore & Associates, W D | 20,205 |
| Moore & Co Ltd, J G | 12,643 |
| Moore Business Forms | 1,236,573 |
| Moore Educational Consultant Ltd, A | 9,422 |
| Moore Trucking, Dave | 84,471 |
| Moore Trucking, G & M | 10,780 |
| Moore-Clark Co Inc | 10,398 |
| Moore, E | 15,452 |
| Moore, G | 90,010 |
| Moore, J A | 33,416 |
| Moore, J E | 6,937 |
| Moore, R | 47,187 |
| Moore, T F | 59,716 |
| Morahan, B R B | 7,600 |
| Moran Seeds Inc | 10,384 |
| Morben Construction Ltd, T R | 10,649 |
| More-Ply Roofing & Sheet Metal Ltd | 38,573 |
| Morell Pure Foods Ltd | 31,236 |
| Morelli Chertkow Griffiths & Donaldson | 24,520 |
| Morgan Log Homes | 8,800 |
| Morgan, C | 11,735 |
| Morris, D | 7,039 |
| Morris, J | 25,341 |
| Morrison, B | 29,798 |
| Morrison, B D | 57,272 |
| Morrison, D | 16,792 |
| Morrison, K A | 7,100 |
| Morriss Printing Co Ltd | 20,207 |
| Morrows Moving & Storage Ltd | 10,777 |
| Morse Trucking Ltd | 20,589 |
| Morse, T | 17,121 |
| Mortenson Store Ltd, O A | 7,475 |
| Mortenson Trucking, L | 12,489 |
| Morton Chemical Ltd | 264,123 |
| Moses Construction, Gene | 52,912 |
| Moses Lake Land & Forest Management Ltd | 15,617 |
| Mosher Contracting, Dan | 15,030 |
| Moss & Associates, A | 5,310 |
| Moss, D | 6,446 |
| Motherwell Logging Ltd | 25,576 |

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|---|---|
| Motor Car Parts (Prince George) Ltd | 7,738 |
| Motor Car Parts (Kamloops) Ltd | 7,344 |
| Motorcade | 9,669 |
| Motorola Ltd | 558,564 |
| Motorways | 112,319 |
| Mounce, R E | 10,000 |
| Mounsey, D | 28,409 |
| Mounsey, R | 22,005 |
| Mount Begbie Machine Works Ltd | 16,389 |
| Mount Paul Contracting Ltd | 28,737 |
| Mount Waddington Regional Hospital District | 140,797 |
| Mountain Antenna Service & Tower Erection Ltd | 18,565 |
| Mountain Aviation Fuels Ltd | 18,384 |
| Mountain Equipment Co-Op | 28,674 |
| Mountain Fire Protection District | 10,870 |
| Mountain Pacific Forestry Ltd | 72,644 |
| Mountain Pine Lumber (1982) Ltd | 61,636 |
| Mountain Reforestation Ltd | 27,468 |
| Mountain Top Reforestation | 32,357 |
| Mountain View Electric Ltd | 10,115 |
| Moyen Backhoe Service, D L | 26,169 |
| Moyer Vico Corp | 6,950 |
| Mt Seymour Caterers Ltd | 13,328 |
| Mt Washington Ski Resort Ltd | 156,832 |
| Muckles Transfer & Storage Ltd | 5,232 |
| Muddy River Holdings Ltd | 10,668 |
| Muir & Co | 7,609 |
| Muir Cap & Regalia Ltd | 9,103 |
| Muir Communications Equipment (1968) | 10,820 |
| Muir, A | 5,000 |
| Muir, A D, Dr | 14,999 |
| Muir, K | 44,313 |
| Mulder Concrete Ltd | 9,567 |
| Mulholland, D J, Dr | 6,555 |
| Muller Excavating, Chris | 29,880 |
| Mullett Trucking Ltd, Don | 13,068 |
| Mulligan, V | 8,019 |
| Multi Turf Specialists Ltd | 16,306 |
| Multilingual Services | 6,735 |
| Multispec Ltd | 54,401 |
| Mulvahill, R | 5,920 |
| Mumby, R B | 8,553 |
| Municipal Finance Authority Of B C | 60,656 |
| Munro, G A | 12,309 |
| Munroe, R | 5,219 |
| Munroe, W R | 5,200 |
| Murakami Logging Ltd | 8,350 |
| Murchies Tea & Coffee Ltd | 96,476 |
| Murdock, J | 29,041 |
| Murphy Oil Co Ltd | 253,227 |
| Murphy, E, Dr | 6,922 |
| Murphy, H O | 51,468 |
| Murphy, J | 14,481 |
| Murray & Associates, K R, Dr | 13,255 |
| Murray & Sons Excavating Ltd, Pat | 23,748 |
| Murray Elevator | 100,311 |
| Murray Nurseries Ltd | 7,855 |
| Murray Photography Inc, Derik | 5,850 |
| Murray Video Productions, Terry | 25,014 |
| Murray-Latta Machine Co Ltd | 38,327 |
| Murray, D T R | 66,657 |
| Murrays Custom Roto-Tilling | 50,882 |
| Murrays Gradall Services | 60,906 |
| Musgrove Ford Sales Ltd | 1,003,291 |
| Muskeg Oilfield Services Ltd | 8,188 |
| Musketeer Energy Ltd | 203,187 |
| Mustang Industries Inc | 13,930 |
| Mutch Trucking, Bruce | 13,521 |
| Mutrie, E | 5,175 |
| Mutual Equipment Rentals Ltd | 6,208 |
| Mutual Of Omaha Insurance Co | 42,784 |
| Myatt Trucking Ltd | 31,676 |
| Myers Trucking Ltd | 23,685 |
| Myiot, H | 43,009 |
| Myles, K | 9,771 |
| Myra Systems Corp | 7,606 |
| Myrons Door Service Ltd | 5,233 |
| N & L Trucking Ltd | 21,836 |
| N C R Canada Ltd | 25,411 |
| N C S Diagnostics Inc | 25,388 |
| N D Systems | 27,797 |
| N P J Forest Products Ltd | 9,152 |
| N W Fuel Injection Service (1983) Ltd | 57,655 |
| Naaykens, B | 6,150 |
| Nabob Foods Ltd | 22,446 |
| Nadir Mapping Corp | 42,294 |
| Nadler, J A | 8,200 |
| Naeth Welding, C | 6,927 |
| Nahanni Helicopters Ltd | 19,084 |
| Nahanni Industries Ltd | 35,550 |
| Nair, S | 6,355 |
| Nakusp Agencies Ltd | 15,570 |
| Nakusp Gulf Service | 12,515 |
| Nalleys Canada Ltd | 9,432 |
| Namchi United Enterprises | 7,940 |

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|---|---|
| Nanaimo Association For The Mentally Retarded | 32,804 |
| Nanaimo Chrysler Ltd | 18,455 |
| Nanaimo Regional General Hospital | 22,326 |
| Nanaimo Regional Hospital District | 215,466 |
| Nanaimo School District 68 | 2,754,441 |
| Nanaimo Shipyard Ltd | 34,861 |
| Nanson, G L, Dr | 14,278 |
| Naramata Centre For Continuing Education | 16,849 |
| Naramata Irrigation District | 23,920 |
| Nashua Canada Ltd | 20,465 |
| Naskeena Towing Ltd | 7,675 |
| Nation River Trucking | 16,682 |
| National Chemsearch | 7,085 |
| National Diesel Car Care Centre Ltd | 8,893 |
| National Energy Equipment Inc | 23,416 |
| National Fire Protection Association | 6,277 |
| National Food Distribution Centre For The Treatment Of Hereditary Metabolic Diseases | 72,171 |
| National Geographic Society | 5,689 |
| National Machinery Co Ltd | 109,678 |
| National Pavement Maintenance Ltd | 26,976 |
| National Sport Recreation Center | 10,199 |
| National Trust Co Ltd | 1,687,500 |
| National Wholesale Clothing Ltd | 8,297 |
| Natomas Exploration | 13,501 |
| Natural Aid Products Ltd | 5,348 |
| Natural Gas Centre | 16,382 |
| Navair Ltd | 16,530 |
| Navin, F P D, Dr | 16,277 |
| Nawitka Renewable Resource Consultants Ltd | 39,018 |
| Neale Logging | 9,508 |
| Nechako Chevron Service | 6,267 |
| Nechako Reforestation Services Ltd | 30,191 |
| Nechako School District 56 | 751,553 |
| Nedco | 43,599 |
| Nee, R | 12,125 |
| Needham, R G | 14,265 |
| Neely, S | 18,395 |
| Nelles Trucking Ltd | 15,780 |
| Nelson & Associates Inc, P | 13,107 |
| Nelson Bros | 14,850 |
| Nelson Bros Fisheries Ltd | 26,529 |
| Nelson Canada | 931,627 |
| Nelson Custom Grading Ltd, Mel | 33,934 |
| Nelson Daily News | 21,208 |
| Nelson Logging Ltd, Stan | 6,952 |
| Nelson Ready Mix | 35,304 |
| Nelson School District 7 | 1,838,947 |
| Nelson, B | 17,103 |
| Nelson, D | 40,435 |
| Nelson, M | 18,486 |
| Nelson, N | 35,671 |
| Nelsons Linen & Industrial Supply | 46,715 |
| Nelsons Linen Supply | 20,395 |
| Nelsons Music Centre Ltd | 37,900 |
| Nenasheff, P | 5,950 |
| Neptune Food Suppliers Ltd | 10,156 |
| Nessman, J | 10,362 |
| Neubauer Trucking, J | 47,987 |
| Neudorf Reporting Services Ltd | 7,723 |
| Neumann, G | 6,293 |
| Neville Crosby Inc | 71,247 |
| New Aiyansh Village Council | 6,392 |
| New Caledonia Supplies Ltd | 5,113 |
| New Entrepreneur Development Corp | 18,500 |
| New Era Software Products Inc | 8,550 |
| New Horizons Professional Support & Services | 141,175 |
| New West Diesel | 178,529 |
| New Westminster School District 40 | 49,580 |
| Newbeck Design, Nicholas | 8,592 |
| Newberry Cattle Co Ltd | 5,970 |
| Newbury, M | 8,750 |
| Newhouse Graphics Ltd | 138,960 |
| Newman, R F | 10,719 |
| Newnes Machine Ltd | 5,347 |
| Newton Ready Mix Ltd | 9,057 |
| Newton, E | 13,499 |
| Niart International Inc | 68,996 |
| Nicat Marketing Corp | 58,027 |
| Nichol Contracting, Jim | 13,494 |
| Nicholls Distributors Inc, R | 83,058 |
| Nicholls, A C | 19,593 |
| Nicholson Chevrolet Oldsmobile (1982) Ltd | 53,242 |
| Nicholson Travel Agent, Tony | 13,859 |
| Nicholson, K | 22,354 |
| Nickel Log & Salvage Ltd, Ben | 10,128 |
| Nicola Chain Saw & Equipment Rentals | 7,884 |
| Nicola Valley Association For The Mentally Retarded | 16,380 |
| Nicola Valley Construction | 86,616 |
| Nicola Valley Sand & Gravel | 63,913 |
| Nicolet Instrument Canada Inc | 22,142 |
| Nield Welding | 5,709 |

| | $ |
|---|---|
| Nielsen Investments Ltd | 22,987 |
| Nielsen, K | 5,066 |
| Night Hawk Small Motors | 12,139 |
| Nikon Canada Inc | 12,906 |
| Nilex Geotechnical Products Inc | 1,295,840 |
| Nimpo Lake Enterprises Ltd | 18,558 |
| Nisgha School District 92 | 13,133 |
| Nishida Construction, Ken | 12,869 |
| Niskonlith Timber Products Ltd | 23,456 |
| Nisly, E | 8,196 |
| Nivens Gradall Services Ltd | 46,825 |
| Nixon Bros Trucking (1978) Ltd | 15,786 |
| Nixon Wenger Watts Wagner Einfeld & Williamson | 47,758 |
| Nixon, C | 5,586 |
| Nixon, G | 6,137 |
| NL Rucker Products Ltd | 6,357 |
| Noble, K | 8,446 |
| Noble, L | 13,356 |
| Nodes Construction Ltd, H F | 344,998 |
| Nohels Logging Co Ltd | 9,186 |
| Nomad Grading Service | 36,385 |
| Nomadic Silviculture Ltd | 10,315 |
| Nomax Holdings Ltd | 5,479 |
| Noonan, R | 14,828 |
| Noosatsum Waterworks District | 5,000 |
| Nor-Est Radiators Ltd | 6,648 |
| Nor-Gard Holdings Ltd | 16,058 |
| Nor-Jan Contracting Ltd | 35,364 |
| Nor-Mar Truck & Equipment Ltd | 35,323 |
| Noramco Wire & Cable Co Ltd | 13,702 |
| Norberg Motors Ltd | 143,295 |
| Norberg Wiggins Insurance Agencies Ltd | 6,799 |
| Norbroc Service Ltd | 44,086 |
| Norcam Automotive Ltd | 15,513 |
| Norcen Energy Resources Ltd | 17,577 |
| Norco Septic Service Ltd | 9,660 |
| Nordin Consultants | 44,762 |
| Nordli Construction Ltd | 68,598 |
| Nordstrom, E | 6,523 |
| Norelco Industries Ltd | 128,354 |
| Norgaard Ready-Mix Ltd | 8,745 |
| Norgaard Trucking Ltd | 60,671 |
| Norland Forest Products Ltd | 13,317 |
| Norline Coaches Ltd | 16,218 |
| Norman Trucking Ltd, Reg | 80,926 |
| Norman, C | 14,325 |
| Norman, R | 8,510 |
| Norms Backhoe & Excavating Ltd | 7,853 |
| Norms Truck & Loader Service | 87,182 |
| Norris & F S Dlouhy, D J | 58,506 |
| Nortec Construction Ltd | 7,600 |
| North American Airlines | 6,145 |
| North Associates Canada Ltd | 20,200 |
| North Bench Contracting | 9,719 |
| North Cariboo Flying Service Ltd | 290,875 |
| North Cedar Waterworks District | 109,015 |
| North Coast Air Services Ltd | 20,045 |
| North Coast Rentals (1984) Ltd | 16,438 |
| North Country Insurance Agencies (1975) Ltd | 48,930 |
| North Fort Excavating Ltd | 7,710 |
| North Island Constituency Office | 25,428 |
| North Island Gazette Ltd | 5,579 |
| North Island Insurance Services Ltd | 14,788 |
| North Isle Motors Ltd | 5,889 |
| North Okanagan Community Life Society | 39,700 |
| North Okanagan Regional Hospital District | 471,695 |
| North Ridge Tire Ltd | 5,575 |
| North Route Equipment | 38,116 |
| North Shore Association For The Mentally Handicapped | 11,124 |
| North Shore Parts & Industrial Supplies Ltd | 7,992 |
| North Sper Products | 12,884 |
| North Star Motors Ltd | 18,611 |
| North Thompson Cattle (1983) Ltd | 11,049 |
| North Thompson Ready Mix | 102,960 |
| North Thompson School District 26 | 490,057 |
| North Vancouver School District 44 | 29,081 |
| North Vancouver-Capilano Constituency Office | 12,250 |
| North West Medical Investigations | 20,194 |
| North West Survey Corp (Yukon) Ltd | 6,272 |
| North-West Bindery Ltd | 390,191 |
| Northbank Builders Ltd | 13,505 |
| Northcall Communications Ltd | 5,160 |
| Northcoast Forest Products Ltd | 683,377 |
| Northcop Logging Co Ltd | 30,524 |
| Northern Bearing & Drive Service Ltd | 7,063 |
| Northern Construction Specialties Ltd | 8,346 |
| Northern Diesel Services Ltd | 8,851 |
| Northern Eau Claire Construction Materials Ltd | 23,846 |
| Northern Farm Products Ltd | 9,260 |
| Northern Hardware & Furniture Co Ltd | 13,832 |
| Northern Industrial Sales Ltd | 6,996 |
| Northern Lights College | 17,563 |
| Northern Linen Supply Ltd | 24,421 |
| Northern Magneto Ltd | 148,494 |
| Northern Metalic Sales (Chetwynd) Ltd | 5,576 |
| Northern Metalic Sales (F S J) Ltd | 25,885 |
| Northern Metalic Sales (Ft Nelson) Ltd | 12,089 |
| Northern Metalic Sales Ltd | 36,921 |
| Northern Mountain Helicopters Inc | 1,383,663 |
| Northern Piledriving Ltd | 24,124 |
| Northern Respiratory Ltd | 12,734 |
| Northern Steel Ltd | 72,751 |
| Northern Surveys | 56,848 |
| Northern Telecom Ltd | 63,869 |
| Northern Thunderbird Air Ltd | 301,461 |
| Northern Tire & Rubber Co Ltd | 8,560 |
| Northern Trans-A-Matic (1984) | 7,169 |
| Northgate Chevron & Carwash | 13,950 |
| Northgate Terminals Ltd | 50,293 |
| Northland Agency (1976) Ltd | 29,742 |
| Northland Battery & Radiator Service (1977) Ltd | 5,356 |
| Northland Explorations Ltd Partnership | 17,250 |
| Northland Plymouth Chrysler Ltd | 51,257 |
| Northland Tree Service Ltd | 26,487 |
| Northmore Contracting Ltd | 5,008 |
| Northmount Camp Services (1975) Ltd | 33,209 |
| Northside Steel Fabricators Ltd | 10,182 |
| Northsyde Automotive Centre Ltd | 17,728 |
| Northwest Artificial Intelligence Ltd | 7,181 |
| Northwest Blacktop | 22,465 |
| Northwest Community College | 52,787 |
| Northwest Consolidated Supply Ltd | 7,774 |
| Northwest Crane Rentals Ltd | 7,761 |
| Northwest Digital Ltd | 177,523 |
| Northwest Educational Policy Institute | 72,416 |
| Northwest Hydraulic Consultants Ltd | 28,367 |
| Northwest Laboratories Ltd | 47,074 |
| Northwest Musical Services Ltd | 7,345 |
| Northwest Photographic Rental Ltd | 5,931 |
| Northwest Pile Driving Ltd | 26,903 |
| Northwest Pro-Tec-Tion Garments | 5,999 |
| Northwest Propane Ltd | 92,037 |
| Northwest Transport Ltd | 13,657 |
| Northwest Wheel & Buggy | 8,000 |
| Northwestel Inc | 216,847 |
| Northwood Pulp & Timber Ltd | 34,968 |
| Norton Contracting Ltd, Keith | 7,274 |
| Norton, S | 6,681 |
| Norvik Logging | 8,216 |
| Norwich-Eaton | 17,189 |
| Nose Mieske Traxler Haines & Wingham | 9,924 |
| Novopharm Ltd | 5,398 |
| Nowicki Custom Tractor Services Ltd, J | 13,242 |
| Nowicki, T | 14,200 |
| Noxzema Inc | 9,901 |
| Nu-Dome Contracting Ltd | 8,687 |
| Nu-Road Contracting Ltd | 5,950,561 |
| Nyberg, H | 12,720 |
| Nyes Foundry Ltd | 11,435 |
| Nygaard & Son Ltd, Don | 12,092 |
| Nylander Trucking Ltd | 19,627 |
| Nylander Trucking, R | 27,837 |
| O & C Printing Rollers Ltd | 6,439 |
| O C L Industrial Materials Ltd | 6,201 |
| O E M Battery Systems Ltd | 27,771 |
| O E M Hardware Inc | 7,468 |
| O K Builders Supplies Ltd | 21,731 |
| O K Paving (Upper Island) Co Ltd | 200,281 |
| O K Power Systems Holdings Ltd | 53,988 |
| O K Tire (Penticton) Ltd | 9,716 |
| O K Tire Stores | 30,436 |
| O K Valley Auto Parts | 5,947 |
| O K Welders Supplies Ltd | 75,086 |
| O M C Distributors | 6,150 |
| Oakdale Shell | 31,758 |
| Obrian, P | 10,328 |
| Obrien Contracting Ltd, L | 13,977 |
| Obrien Feurst Logging | 12,181 |
| Obrien Press Ltd | 6,459 |
| Ocean Construction Supplies Ltd | 326,612 |
| Ocean Point Contractors Ltd | 966,354 |
| Ocean Scaffolding & Shoring Co Ltd | 5,146 |
| Oceanic Sportswear Ltd | 30,765 |
| Ocelot Industries Ltd | 182,698 |
| Oconnor Chrysler | 25,421 |
| Odell, M M | 10,410 |
| Odine Contracting, Doug | 14,819 |
| Odonto Corp Ltd | 5,662 |
| Oesch Contracting Ltd | 12,888 |
| Office Supply Wholesale Ltd | 16,193 |
| Official Court Reporters Vancouver | 152,872 |
| Official Court Reporters Vernon | 10,044 |
| Ofis Services | 7,645 |
| Ogden, F | 38,500 |
| Ogilvie Mills Ltd | 5,200 |
| Oglow Enterprises Ltd | 20,060 |
| Ogma Consulting Corp | 32,370 |
| Ogrady, F | 8,004 |
| Ogston, L | 16,538 |
| Ohashi Bros Logging Ltd | 14,745 |
| Ohashi Enterprises Inc, T M | 5,400 |
| Ohman, M D | 9,071 |
| Okanagan Aggregates Ltd | 556,280 |
| Okanagan Basin Water Board | 163,412 |
| Okanagan Brake Centre (1981) Ltd | 5,155 |
| Okanagan College | 44,492 |
| Okanagan Diesel Injection Ltd | 5,903 |
| Okanagan Falls Development Co Ltd | 17,500 |
| Okanagan Falls Irrigation District | 10,660 |
| Okanagan Fertilizer Ltd | 201,171 |
| Okanagan Helicopters Ltd | 2,558,868 |
| Okanagan Linen Supply | 8,544 |
| Okanagan Medical Supplies Ltd | 5,671 |
| Okanagan Power Sweepers | 8,902 |
| Okanagan Regional Library District | 842,396 |
| Okanagan South Constituancy Office | 8,350 |
| Okanagan Turbo Sprayers Ltd | 5,674 |
| Okanagan-Similkameen Regional Hospital District | 307,238 |
| Okisollo Reforestation | 5,849 |
| Olausen Trucking Ltd | 66,819 |
| Old Country Shoes | 41,169 |
| Olenders Auto Repair Centre Ltd | 8,993 |
| Olinger Contracting Ltd | 48,920 |
| Olinyk, E | 10,581 |
| Oliver & Associates Ltd | 8,040 |
| Oliver & G K Giltrap, W F | 9,761 |
| Oliver Fire Protection District | 24,000 |
| Oliver Readi-Mix Ltd | 17,702 |
| Oliver, W C | 8,839 |
| Olivetti Canada Ltd | 754,223 |
| Ollenberger, F | 7,650 |
| Olsen Logging Ltd, J C | 7,872 |
| Olson Trucking Ltd, Jim | 9,955 |
| Olson Trucking, Ken | 48,030 |
| Olympic Industries Inc | 22,283 |
| Olynyk & Sons Ltd, S | 34,288 |
| Omar Construction Ltd | 31,831 |
| Omega Communications Ltd | 44,745 |
| Omega Design | 5,239 |
| Omega Films Ltd | 19,859 |
| Omega Paging Services Ltd | 13,704 |
| Omega Research & Evaluation | 16,975 |
| Omineca Aggregate | 9,829 |
| Omineca Construction Ltd | 5,294 |
| Omineca Insurance Services Ltd | 50,461 |
| Omineca Office Services | 24,850 |
| Omineca Transfer Ltd | 8,806 |
| Omni Data Supply Ltd | 16,595 |
| On-Line Projects Ltd | 57,687 |
| One Hour Martinizing | 7,461 |
| One Hour Photo | 5,831 |
| One Way Adventure Foundation, The | 5,480 |
| One-Write Accounting Systems Ltd | 31,960 |
| Oneill, W D | 15,948 |
| Oneills Chevrolet Oldsmobile Ltd | 42,885 |
| Onions Holdings Ltd, D | 45,971 |
| Ontario Banknote Ltd | 20,351 |
| Ontario Hosiery Mfg Co Inc | 5,208 |
| Oostyen Concrete Finishing, John | 11,299 |
| Open Learning Institute | 327,099 |
| Openshaw, G A | 18,856 |
| Oracle Systems Inc | 48,511 |
| Oral-B Laboratories Inc | 7,931 |
| Orange Point Construction Ltd | 16,736 |
| Orca Air Ltd | 16,515 |
| Orchard, S A | 5,200 |
| Oregon State University | 11,358 |
| Organon Canada Ltd | 35,575 |
| Organon Teknika Corp | 32,639 |
| Orielly, M F | 5,586 |
| Ormheim, E M | 64,181 |
| Orom, H R | 51,073 |
| Orourke, P | 31,310 |
| Orris Laliberte & Co | 8,563 |
| Ortho Diagnostic Systems | 94,678 |
| Orvilles Septic Tank Pumping Service | 6,380 |
| Osborn, M | 38,900 |
| Osborne, R K | 16,534 |
| Osoyoos Rural Fire Protection District | 13,565 |
| Osoyoos Transfer Co Ltd | 19,724 |
| Ostapchuk, S | 10,778 |
| Ostero Ltd, Nels | 19,998 |
| Ota Services Ltd, Ray | 5,879 |
| Otter Co-Op | 20,472 |
| Otter, I | 14,422 |
| Otteson Trucking, Ron | 31,705 |
| Ottmanns Car Clinic Ltd | 5,924 |
| Otto Fishbrook Trucking | 6,050 |
| Outboard Marine Corp Of Canada Ltd | 31,128 |
| Outline Display Canada Ltd | 17,658 |
| Outward Bound BC | 6,394 |
| Overbury Farm Resort | 5,087 |
| Overland Freight Lines Ltd | 11,097 |
| Overlanders Products Inc | 6,740 |
| Overseas Monitor Corp Ltd | 53,553 |

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|---|---|
| Overwaitea Foods | 224,250 |
| Owen & Sons Cash Registers Ltd | 12,378 |
| Owen Bird | 33,888 |
| Owen-Flood & Considine | 16,470 |
| Owens Drilling Ltd | 5,420 |
| Owens Pump Service Ltd | 8,067 |
| Owens Trucking, J | 19,366 |
| Owens, J | 10,384 |
| Oxbury Trucking, John | 24,416 |
| Oxco Spence Materials Handling Systems | 5,699 |
| Oxenham, G | 5,190 |
| Oxford University Press | 260,167 |
| Oxley, L | 14,275 |
| Oxoid Canada Inc | 8,248 |
| Oyama Aggregates Ltd | 6,848 |
| Oyama Fire Protection District | 56,800 |
| P & B Contracting | 9,193 |
| P B Excavating | 31,254 |
| P C L Paschen-Pike-A Joint Venture | 29,351,438 |
| P C Products Ltd | 9,943 |
| P C Technologies Inc | 7,679 |
| P G Auto-Tech | 14,524 |
| P G Paving | 7,900 |
| P H C Engineering Services Ltd | 15,000 |
| P M B Industries Ltd | 6,495 |
| P P G Industries Canada Ltd | 5,917 |
| P S I Fluid Power Ltd | 8,311 |
| P S Printers Supply Western Ltd | 15,928 |
| Pace Business Products Ltd | 113,818 |
| Pache Holding Ltd | 33,634 |
| Pacific Alignment | 9,767 |
| Pacific Avionics & Instruments Ltd | 24,346 |
| Pacific Banknote Ltd | 122,929 |
| Pacific Blasting Co Ltd | 83,375 |
| Pacific Bronze Co Ltd | 6,336 |
| Pacific Business Equipment Ltd | 9,305 |
| Pacific Circuit Design Ltd | 38,102 |
| Pacific Coast Electronics Ltd | 15,719 |
| Pacific Coast Industrial Garment Suppliers | 6,569 |
| Pacific Coast Research | 24,819 |
| Pacific Coastal Tree Service Ltd | 8,927 |
| Pacific Communications Ltd | 29,549 |
| Pacific Custom Die Ltd | 5,996 |
| Pacific Damen Products Ltd | 5,838 |
| Pacific Dodge Chrysler Ltd | 125,252 |
| Pacific Driveway Sealing & Repairs Ltd | 24,280 |
| Pacific Electric | 20,615 |
| Pacific Equipment Co | 74,143 |
| Pacific Event Coordinators Ltd | 16,374 |
| Pacific Forest Products Ltd | 93,905 |
| Pacific Freightways Ltd | 10,374 |
| Pacific GMC (1979) Ltd | 411,264 |
| Pacific Helicopters Ltd | 9,102 |
| Pacific Hydrology Consultants Ltd | 10,000 |
| Pacific Industrial Ambulance Services | 6,620 |
| Pacific Industrial Scale Co Ltd | 79,508 |
| Pacific Inland Resources Ltd | 9,722 |
| Pacific Liaicon Ltd | 328,999 |
| Pacific Moving & Storage Ltd | 7,739 |
| Pacific Northern Gas Ltd | 6,691 |
| Pacific Northern Rail Contractors Corp | 6,741 |
| Pacific Northwest Removal Service Ltd | 85,247 |
| Pacific Pallet Ltd | 8,599 |
| Pacific Parts Ltd | 5,337 |
| Pacific Poly-Pipe Products Ltd | 19,885 |
| Pacific Press Ltd | 177,959 |
| Pacific Produce Co Ltd | 68,260 |
| Pacific Pump & Pressure Installations Ltd | 8,710 |
| Pacific Remote Sensing Inc | 122,736 |
| Pacific Ribbon & Carbon Co Ltd | 168,062 |
| Pacific Rim Airlines Ltd | 10,339 |
| Pacific Rim Bio Communications Group | 5,950 |
| Pacific Rim Engineered Products Ltd | 34,728 |
| Pacific Sea Life Data Inc | 6,359 |
| Pacific Sheet Metal (1983) Ltd | 13,785 |
| Pacific Show Productions Ltd | 5,400 |
| Pacific Soils Analysis Inc | 20,985 |
| Pacific Spring Ltd | 9,083 |
| Pacific Textiles Ltd | 97,509 |
| Pacific Truss | 6,914 |
| Pacific Vocational Institute | 105,439 |
| Pacific Warehouse Equipment Ltd | 12,492 |
| Pacific Western Airlines Ltd | 2,668,480 |
| Packard, H | 14,539 |
| Page Distributors | 5,707 |
| Pageboy Systems Ltd | 6,260 |
| Pagel, K | 19,053 |
| Pages Trucking Ltd, L | 13,803 |
| Pal Computing | 10,635 |
| Palace Hotel Co Ltd | 22,250 |
| Pallan Timber Products Ltd | 55,105 |
| Palm Dairies Ltd | 162,389 |
| Palm Tree Excavating Ltd | 17,128 |
| Palmer, B | 25,483 |
| Palmers Gradall Service | 7,980 |
| Palowna Orchards Ltd | 25,978 |

| | $ |
|---|---|
| Pais Grading | 22,465 |
| Pam-Co-Dan Trucking Ltd | 24,027 |
| Pamap Graphics Ltd | 568,970 |
| Pan Asian Publications | 5,327 |
| Pan Canadian Petroleum Ltd | 146,416 |
| Pancontinental Oil Ltd | 33,592 |
| Pandolfo, P | 9,736 |
| Panel Products | 15,642 |
| Panex Show Services | 5,437 |
| Pannell Kerr Forster & Associates | 35,420 |
| Paper Chase Business Services | 16,237 |
| Papyrus Printing Ltd | 5,765 |
| Paragon Business Forms Western | 9,679 |
| Paramount Construction | 11,480 |
| Pare Construction Ltd, Len | 12,027 |
| Park Ambulance Service Ltd | 47,320 |
| Park Pacific Lumberworld Ltd | 22,331 |
| Parke Davis Canada Inc | 58,810 |
| Parker Motors Ltd | 7,137 |
| Parker Pile Driving Ltd, D L | 42,171 |
| Parker, G | 15,344 |
| Parker, R | 5,364 |
| Parker, S | 7,329 |
| Parks Research & Planning Inc | 29,341 |
| Parksville & District Credit Union | 38,245 |
| Parksville East Waterworks District | 8,960 |
| Parksville Moving & Storage | 6,383 |
| Parrish, A | 7,248 |
| Parsons Brown & Co | 40,445 |
| Parsons Contracting Ltd, R C | 31,698 |
| Parsons Moving & Storage Ltd | 32,808 |
| Partial Interest Reimbursement Program | 572,575 |
| Paruk, M | 45,728 |
| Pase Construction Ltd | 5,969 |
| Pashco Blasting Ltd | 960,987 |
| Pasquale, J | 35,232 |
| Pass Creek Holding Co Ltd | 6,750 |
| Pastiche Productions Ltd | 9,998 |
| Patch, A | 5,974 |
| Patek Supplies Ltd | 5,314 |
| Paterson Trucking, R | 40,715 |
| Paterson, D R | 5,658 |
| Paterson, R | 5,800 |
| Pathfinder Productions Inc | 9,848 |
| Paton, N | 12,097 |
| Patricia Service | 6,197 |
| Patricks Backhoe Service, Dan | 44,232 |
| Patten Barrett & McDonald | 30,583 |
| Patterson, H | 14,397 |
| Patterson, R H, Dr | 20,081 |
| Patterson, S | 15,950 |
| Pattison Industries Ltd, J | 6,699 |
| Pattison Lease, Jim | 14,818 |
| Pattullo Moving & Storage Ltd | 17,580 |
| Paul Race & Stacey | 17,457 |
| Paul, D | 6,061 |
| Paulin Travel Service, George | 6,460 |
| Pauls Gradall Service | 46,498 |
| Pauls Painting Services | 6,485 |
| Pauls Welding Ltd | 19,774 |
| Payer, E | 5,071 |
| Payne & Gray | 6,062 |
| Payne, D | 33,780 |
| Payne, M M | 75,000 |
| Peace Arch Janitorial Service | 9,200 |
| Peace Country Autmotive Ltd | 6,872 |
| Peace Country Rentals & Sales Inc | 30,972 |
| Peace Dozing & Contracting Ltd | 52,028 |
| Peace Holdings Ltd, J M | 5,493 |
| Peace Moving & Storage Ltd | 49,506 |
| Peace River North School District 60 | 819,749 |
| Peace River South School District 59 | 683,363 |
| Peace River-Liard Regional Hospital District | 587,848 |
| Peachland Transfer Ltd | 26,540 |
| Peacock Porter & Boon | 11,296 |
| Pearce, F | 15,115 |
| Pearce, I | 7,430 |
| Pearson Contracting Co Ltd, T | 12,623 |
| Pearson Tire (Courtenay) Ltd | 14,805 |
| Peat Marwick & Partners | 5,197 |
| Peat Marwick Ltd | 9,111 |
| Peat Marwick Mitchell & Co | 14,305 |
| Pechet, C L | 10,600 |
| Pechet, K | 35,489 |
| Peck, E R | 100,208 |
| Pedology Consultants | 5,053 |
| Peebles Contracting, Bob | 32,280 |
| Peebles, B | 5,868 |
| Peepre & Associates, J S | 19,'75 |
| Peerless Ltd, E B | 9,295 |
| Pegler & Associates | 11,959 |
| Peleshok, S F | 5,424 |
| Pell Business Equipment Ltd | 51,747 |
| Pelly, R | 5,911 |
| Pelton Reforestation Ltd | 2,371,245 |
| Peltari, S | 6,133 |
| Pemberton Express Garage | 9,355 |
| Pemberton Helicopter Services | 63,124 |

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|---|---|
| Pemberton Valley Dyking District | 110,449 |
| Pemble, D | 5,420 |
| Pender Harbour Fire Protection District | 95,520 |
| Pender Pacific Systems | 33,590 |
| Penhall Ltd, R D | 50,685 |
| Penich, S J | 8,154 |
| Penick Corp | 51,838 |
| Peninsula & Bay Lands Ltd | 6,539 |
| Peninsula Transport Ltd | 14,060 |
| Penner, A | 18,668 |
| Penner, C | 7,227 |
| Pennykid Excavating Co Ltd | 6,300 |
| Pennyroyal Resources Ltd | 25,987 |
| Pentecostal Assemblies Of Canada B C & Yukon | 19,411 |
| Penticton & District Community Living Society (1984) | 38,190 |
| Penticton & District Society For The Mentally Handicapped | 8,599 |
| Penticton Constituency Office Services | 11,450 |
| Penticton Herald | 11,599 |
| Penticton Indian Band | 36,377 |
| Penticton Regional Hospital | 7,912 |
| Penticton School District 15 | 756,486 |
| Pentrex Drilling & Blasting Co Ltd | 15,760 |
| Penttila, M | 5,136 |
| Pereira, R | 14,350 |
| Perkin-Elmer Canada Ltd | 93,626 |
| Perodeau, H | 6,473 |
| Perreault, T | 8,756 |
| Pershick, P | 5,489 |
| Personnel Advertising Services | 17,681 |
| Persson, M A | 11,125 |
| Petch Contracting Ltd, L & D | 134,846 |
| Petcom Sales Ltd | 6,708 |
| Peters Bros Paving (1981) Ltd | 3,397,559 |
| Peters Tirecraft Ltd | 5,423 |
| Peters, D | 6,017 |
| Peters, J G | 25,905 |
| Peters, L | 22,449 |
| Petersen Logging Ltd | 9,900 |
| Peterson Contracting | 137,980 |
| Peterson Transport Ltd | 8,578 |
| Peterson, B R | 6,965 |
| Peterson, D G | 13,250 |
| Peterson, E | 5,331 |
| Peterson, W | 23,275 |
| Petkau, A J, Dr | 14,905 |
| Petrie, M S | 43,914 |
| Petro-Canada | 1,424,902 |
| Petro-Canada Explorations Inc | 510,466 |
| Petro-Canada Ventures | 17,955 |
| Petroleum Industry Training Service | 7,595 |
| Petromark Minerals Ltd | 96,647 |
| Petrorep (Canada) Ltd | 44,133 |
| Petur Instruments Ltd | 33,283 |
| Pfizer Canada Inc | 102,489 |
| Phantasy Electronics | 11,007 |
| Pharmacare Programs | 19,867 |
| Pharmacia Canada Inc | 52,884 |
| Pharmasave | 15,000 |
| Phelps, W | 10,725 |
| Phero Tech Inc | 183,126 |
| Philips Electronics Ltd | 33,505 |
| Philips Information Systems Ltd | 150,711 |
| Phillip, M | 14,165 |
| Phillips & J Bryant, A | 5,200 |
| Phillips Barratt Kaiser Engineering Ltd | 307,281 |
| Phillips Excavating Co Ltd | 39,819 |
| Phillips Excavating Ltd, Gordon | 128,180 |
| Phillips Trucking, R N | 13,038 |
| Phillips Trucking, Ted | 8,911 |
| Phillips, G | 12,520 |
| Phillips, R | 13,412 |
| Phillips, R D | 29,457 |
| Phils Trucking | 14,823 |
| Philtek Electronics Ltd | 8,094 |
| Phoenix Communications Ltd | 16,098 |
| Phonic Ear Ltd | 74,656 |
| Photo Importing Agencies Ltd | 64,681 |
| Photo-Ident Laminating | 8,587 |
| Phototype Composing Ltd | 6,899 |
| Phye Bulldozing Ltd, Dennis | 10,772 |
| Phypers Trucking, Dan | 25,506 |
| Pichette, M J | 9,216 |
| Pickell Construction Ltd | 366,706 |
| Picker International Canada Inc | 17,533 |
| Pickering, L | 21,366 |
| Pighin, P S | 15,064 |
| Pika Enterprises | 7,604 |
| Pike, W D | 32,431 |
| Pile Drivers Union | 5,000 |
| Pilkington Trucking, Dan | 8,800 |
| Pimlico Holdings Ltd | 26,051 |
| Pine Contracting | 6,631 |
| Pine Drilling Ltd | 13,463 |
| Pine Lake Construction Ltd | 31,356 |
| Pine Tree Services | 33,271 |
| Pine View Contracting | 24,428 |

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| Pineridge Paving Ltd | 16,033 |
| Pioneer Building Supplies Ltd | 5,017 |
| Pioneer Envelopes Ltd | 301,609 |
| Pioneer Garage Ltd | 7,885 |
| Pioneer Inn | 5,610 |
| Pioneer Portion Pak Ltd | 14,097 |
| Pip Enterprises Inc | 6,823 |
| Pipe & Piling Supplies (B C) Ltd | 8,073,599 |
| Pipes Business Systems Ltd, J R | 111,117 |
| Pitney Bowes | 994,124 |
| Pitt Meadows Meats Ltd | 7,490 |
| Pitt, M D | 13,736 |
| Piva Contracting Ltd, J | 10,452 |
| Piva, G | 7,786 |
| Placer Cego Petroleum Division | 288,783 |
| Plastaline Road Marking Ltd | 49,033 |
| Plasti-Vac Inc | 20,513 |
| Plastic Shop, The | 20,601 |
| Playtech Distributors Inc | 34,665 |
| Plaza Moving & Storage Co Ltd | 6,291 |
| Plazer Contracting Ltd | 180,318 |
| Pleasant Industries | 32,211 |
| Plecas, R S | 5,990 |
| Pleice, J P | 23,023 |
| Pletsch Holdings Ltd, E H | 80,000 |
| Plowman, J | 7,552 |
| Plummer Logging, Jerry | 10,607 |
| Pluto Autobody Ltd | 6,569 |
| Poco Petroleum Ltd | 80,786 |
| Pogson, W J | 5,484 |
| Pohl, R | 11,175 |
| Point Ellice Shipyard Ltd | 336,573 |
| Points West Heritage Consulting Ltd | 23,961 |
| Pola Graphics Ltd | 14,483 |
| Polk & Co, R L | 10,385 |
| Pollard Equipment Ltd | 5,105 |
| Polycrete Restorations Ltd | 6,211 |
| Polypak Distributors Ltd | 13,629 |
| Pontious, H A | 6,636 |
| Ponto, F W | 9,598 |
| Poohachoff Trucking, Walter | 6,090 |
| Poole Construction, Gordon | 19,543 |
| Poole, H B | 25,631 |
| Pooley Bros Ltd | 1,237,631 |
| Pope & Talbot Ltd | 5,616 |
| Popoff Ltd, Peter | 7,555 |
| Popular Landscaping & Gardening Ltd | 33,725 |
| Port Coquitlam Building Supplies Ltd | 5,358 |
| Port Coquitlam Transfer Co Ltd | 68,387 |
| Port Hardy Bulldozing Ltd | 37,466 |
| Port Hardy Collision Repairs | 5,459 |
| Port Hardy Insurance Services Ltd | 23,590 |
| Port Hardy Ready Mix Ltd | 49,619 |
| Port Machine Works (1976) Ltd | 7,346 |
| Porter Trucking, J | 17,817 |
| Porter, M | 12,600 |
| Porter, W | 9,169 |
| Pos, R, Dr | 40,219 |
| Posselt, K | 7,220 |
| Post Construction | 17,715 |
| Postill & Sons Ltd, R E | 6,014 |
| Pothecary, B | 31,375 |
| Pothecary, D D | 48,471 |
| Pottinger, J | 19,454 |
| Poulin & Associates, V A | 259,250 |
| Poulin, D E | 6,592 |
| Pounder Emulsions Ltd | 1,186,622 |
| Powell Air Ltd | 74,237 |
| Powell River News & Town Crier | 5,756 |
| Powell River Regional Hospital District | 50,641 |
| Powell River School District 47 | 1,080,511 |
| Powell, G | 23,214 |
| Powell, K G | 5,097 |
| Power & Associates, R C | 66,605 |
| Power Trac Sales Corp | 25,276 |
| Pozzobon Ranch | 5,392 |
| Prairie Pacific Energy | 319,592 |
| Pratt & Whitney Aircraft Of Canada Ltd | 867,906 |
| Pratt Trucking, A D | 9,504 |
| Pre-Cam Rentals Ltd | 46,441 |
| Precise Color Processors Ltd | 13,140 |
| Precision Engineering (Chroming) Ltd | 8,866 |
| Precision Micrographic Services Ltd | 7,262 |
| Precision Tree Service | 8,200 |
| Premier Automatic Transmissions Ltd | 5,829 |
| Premier Disposal | 5,653 |
| Premo Plastics Engineering Ltd | 46,137 |
| Prentice-Hall Canada Inc | 1,196,978 |
| Prentice, E | 6,825 |
| Prepared Media Laboratory | 21,072 |
| Presbyterian Church In Canada | 15,273 |
| Pressed Metal Products Ltd | 30,419 |
| Preston Chevrolet Oldsmobile Ltd | 5,045 |
| Preston Contracting Ltd, P | 678,396 |
| Preston Of Canada Ltd, J A | 5,351 |
| Prestons Pumps & Irrigation | 10,971 |
| Prevost Contracting Ltd | 6,391 |
| Price & Markle Equipment Ltd | 10,051 |
| Price & Markle Golden | 5,517 |

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| Price & Markle Industrial Supply Ltd | 39,719 |
| Price & Markle Merritt Ltd | 8,279 |
| Price & Markle Penticton Ltd | 31,332 |
| Price & Markle Quesnel Ltd | 14,276 |
| Price & Markle Revelstoke | 18,365 |
| Price & Markle Trail Ltd | 5,828 |
| Price Printing Ltd | 27,952 |
| Price Waterhouse Associates | 227,012 |
| Price Waterhouse Ltd | 58,377 |
| Price Wilson Ltd | 17,870 |
| Price, B | 14,593 |
| Price, C | 12,525 |
| Price, J | 14,736 |
| Price, L | 9,270 |
| Price, S | 14,725 |
| Price, W E H, Dr | 9,745 |
| Prices Lock & Safe Ltd | 10,950 |
| Pride Of B C Processors Ltd | 56,810 |
| Prime Mover Controls Ltd | 8,136 |
| Primo Developments Inc | 29,651 |
| Prince George Association For Handicapped Persons | 64,304 |
| Prince George Auger Services Ltd | 12,034 |
| Prince George Industrial Refinishing (1983) Ltd | 7,633 |
| Prince George Lock & Key Ltd | 6,899 |
| Prince George Mack Sales & Service Ltd | 5,262 |
| Prince George Motors Ltd | 138,764 |
| Prince George Quesnel Williams Lake Associations For The Mentally Handicapped | 26,793 |
| Prince George Radiators Ltd | 5,218 |
| Prince George Regional Hospital | 41,843 |
| Prince George School District 57 | 1,728,362 |
| Prince George South Constituency Office | 11,228 |
| Prince George Spring Ltd | 55,633 |
| Prince George Truck & Equipment Ltd | 29,511 |
| Prince Rupert City Telephones | 169,305 |
| Prince Rupert Daily News | 9,192 |
| Prince Rupert Fishermens Co-Operative Association | 56,212 |
| Prince Rupert Fishermens Supply Co Ltd | 8,640 |
| Prince Rupert School District 52 | 13,255 |
| Princess Auto Ltd | 5,526 |
| Princeton & District Community Services Society | 7,500 |
| Princeton Builders Mart (1980) Ltd | 7,338 |
| Princeton Rentals | 33,027 |
| Princeton School District 17 | 339,505 |
| Princeton Wood Preservers Ltd | 27,745 |
| Principal Trust | 16,058 |
| Pringle Contracting Ltd | 7,526 |
| Pringle, K, Dr | 8,660 |
| Printing Plus Ltd | 81,036 |
| Procter & Gamble Inc | 177,816 |
| Procter, J R | 8,965 |
| Proctor Construction Co Ltd | 38,220 |
| Professional Components Ltd | 21,854 |
| Progressive Contracting Ltd | 78,804 |
| Progressive Forest Management Systems | 21,960 |
| Promac Industries Ltd | 5,400 |
| Proppe, H | 47,189 |
| Province-Wide Communications Ltd | 26,185 |
| Province, The | 25,583 |
| Provincial Election Expenses | 122,106 |
| Provincial Emergency Program | 89,593 |
| Provincial Home Acquisition | 6,463,880 |
| Provincial Treasurer Of Alberta | 187,828 |
| Pryce Industries Ltd, Gary | 9,512 |
| Pryce-Fyve Industrial Sales Ltd | 22,866 |
| Psycan Ltd | 20,178 |
| Ptarmigan Gravel Ltd | 868,558 |
| Ptarmigan Holdings | 5,458 |
| Public Affairs International Ltd | 60,978 |
| Public Employers Of B C | 53,598 |
| Public Freightways Ltd | 223,300 |
| Public Service Retiring Allowance | 5,391,643 |
| Public Service Superannuation—Government Contribution | 71,269,184 |
| Pukacz Slashing, Gabe | 12,662 |
| Pump House | 7,435 |
| Pumps & Power Ltd | 45,607 |
| Punch & Judy Muffin Co Ltd | 6,113 |
| Purcha & Son Construction, Murray | 172,714 |
| Purnal Contracting, Norm | 28,607 |
| Purves Ritchie | 117,752 |
| Pyramid Press Ltd | 5,608 |
| Pyrotenax Of Canada Ltd | 5,079 |
| Qm Industries Ltd | 38,097 |
| Quad A Enterprises Ltd | 9,605 |
| Quadra Auto Supplies | 5,549 |
| Quadra Construction Co Ltd | 388,221 |
| Quadra Stone Co Ltd | 17,330 |
| Quaedvlieg Enterprises | 13,918 |
| Quaedvlieg, R | 10,230 |

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|---|---|
| Qualicum School District 69 | 3,212,109 |
| Quality Asphalt Ltd | 36,727 |
| Quality Box (1971) Ltd | 9,297 |
| Quality Sylviculture | 5,270 |
| Quartech Systems Ltd | 158,202 |
| Quasar Helicopters Ltd | 178,370 |
| Queale Electronics Ltd | 58,022 |
| Queen Charlotte Helicopters Ltd | 9,684 |
| Queen Charlotte School District 50 | 221,906 |
| Queensway Auto Body Ltd | 23,773 |
| Querin, J G | 14,038 |
| Quesnel Association For The Mentally Retarded | 5,250 |
| Quesnel Auto Parts Ltd | 7,874 |
| Quesnel Chrysler Ltd | 6,937 |
| Quesnel Hiab Service Ltd | 7,525 |
| Quesnel Lake Cedar Ltd | 9,205 |
| Quesnel Moving & Storage (1973) Ltd | 48,310 |
| Quesnel Redi Mix Cement Co (1984) Ltd | 35,091 |
| Quesnel River Log Loading | 38,462 |
| Quesnel School District 28 | 1,594,764 |
| Quesnel Tire Service Ltd | 13,527 |
| Quesnel Woodsmens Supply | 16,743 |
| Quest Metal Works Ltd | 13,964 |
| Quester Tangent Corp | 20,405 |
| Quick Beam Ltd | 159,864 |
| Quickscribe Services | 27,329 |
| Quiet Designs International Ltd | 7,295 |
| Quigley Contracting, Brad | 7,990 |
| Quilchena Cattle Co Ltd | 5,848 |
| Quiney, H | 8,005 |
| Quinn, D G | 21,134 |
| Quinney & Fuller Construction Ltd | 11,812 |
| Quintana Exploration Canada Ltd | 10,725 |
| Quinton Instrument Co, The | 6,381 |
| Quong, C M J | 38,941 |
| R & A Logging Ltd | 10,037 |
| R & E Auto Supply Ltd | 20,855 |
| R & G Construction Ltd | 48,759 |
| R & G Trucking | 9,625 |
| R & J Woodworking | 36,457 |
| R & L Trucking Ltd | 99,546 |
| R & M Contracting Ltd | 53,982 |
| R & M Mfg Ltd | 123,789 |
| R & R Bulldozing Ltd | 12,963 |
| R & R Fencing Contractors | 21,304 |
| R & S Holdings | 24,973 |
| R & S Services Ltd | 42,002 |
| R & T Auto Body | 8,989 |
| R A C Holdings Ltd | 10,989 |
| R A E Industrial Electronics Ltd | 109,751 |
| R Bar J Ranch | 30,022 |
| R D & M Trucking Ltd | 9,583 |
| R D Mechanical Services | 5,452 |
| R F M Microplex Systems Ltd | 5,330 |
| R J Aricultural Contractors Ltd | 37,242 |
| R L S Enterprises | 5,888 |
| R O V 85/Mts | 6,450 |
| R S Technical Instruments Ltd | 8,797 |
| R V R Engineering Ltd | 11,097 |
| R-H Industries | 9,731 |
| Rabie, A | 7,211 |
| Rabnett & Associates, R A | 5,861 |
| Racal-Decca Canada Inc | 14,382 |
| Racicot, E A | 83,407 |
| Radio Shack | 74,187 |
| Radionics Scientific Inc | 5,616 |
| Rae Clutch Rebuilders Ltd, Gordon | 59,219 |
| Rae-Mac Enterprises | 18,333 |
| Raeside Equipment Ltd | 34,831 |
| Raft River Enterprises Ltd | 10,454 |
| Rai Forestry Service | 34,009 |
| Rai-Car Machine Works Ltd | 5,152 |
| Railway Appliance Research Ltd | 347,711 |
| Rainbow Enterprises | 5,244 |
| Rainbow Sign Co Inc | 6,615 |
| Raitt Painters Ltd, E | 112,509 |
| Ram Contracting | 7,500 |
| Ram Crushing & Contracting Ltd | 34,909 |
| Ram Reforestation | 79,784 |
| Ram Rentals & Sales | 13,482 |
| Ramark Software Ltd | 7,000 |
| Ramsay Machine Works Ltd | 10,764 |
| Ramsay Thompson Lampman | 94,700 |
| Ramsays Cameras & Art Supplies | 5,092 |
| Ramsden, J A | 17,468 |
| Ramsey Cedar Craft | 9,500 |
| Ranch Drive-In Ltd | 10,467 |
| Random House Of Canada Ltd | 8,249 |
| Rankin Bond & McMurray | 10,988 |
| Ranquist Trucking Co Ltd | 26,396 |
| Rapid-Span Structures Ltd | 35,865 |
| Rapifax Of Canada Ltd | 15,237 |
| Ratcliff & Co | 14,146 |
| Ratel Communications Systems | 9,502 |
| Rauch, R J | 8,518 |
| Raven, R | 89,307 |
| Rayer, S | 7,091 |

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|---|---|
| Raylin Contracting | 9,276 |
| Raymer, B | 22,703 |
| Raymer, L | 21,604 |
| Rayner & Bracht Ltd | 10,297 |
| Rayovac Canada Inc | 55,899 |
| Rays Repair Service | 14,920 |
| Rays Trucking | 24,980 |
| Rayson Trucking | 6,788 |
| Receiver General For Canada | 313,326 |
| Read, D | 10,488 |
| Ready, V L | 101,056 |
| Reckitt & Colman (Canada) Ltd | 17,269 |
| Recochem Inc | 70,601 |
| Recreation Outdoors | 21,206 |
| Red Bluff Logging | 7,310 |
| Red Carpet Coffee Service | 9,738 |
| Red Mountain Ranch | 5,759 |
| Red River Logging | 31,511 |
| Red Top Construction Ltd | 48,131 |
| Redden Net Co Ltd | 14,024 |
| Reed Contracting Ltd | 8,521 |
| Reed Stenhouse Ltd | 190,348 |
| Reed Trucking Ltd, Johnny | 27,786 |
| Reed, F L C | 37,980 |
| Reed, G W | 8,736 |
| Reedy Forestry & Mining Services Ltd | 9,678 |
| Reese, L | 79,715 |
| Reese, T | 23,599 |
| Reforestation Cheque Account | 4,241,821 |
| Regasz, B | 8,000 |
| Regency Medical Supplies | 5,182 |
| Regional District Of Alberni-Clayoquot | 34,892 |
| Regional District Of Bulkley-Nechako | 31,435 |
| Regional District Of Cariboo | 2,335,823 |
| Regional District Of Central Coast | 42,125 |
| Regional District Of Central Fraser Valley | 7,028 |
| Regional District Of Central Kootenay | 2,079,692 |
| Regional District Of Central Okanagan | 1,936,010 |
| Regional District Of Columbia-Shuswap | 1,272,763 |
| Regional District Of Comox-Strathcona | 1,570,773 |
| Regional District Of Cowichan Valley | 2,344,105 |
| Regional District Of Dewdney-Alouette | 615,289 |
| Regional District Of East Kootenay | 1,305,658 |
| Regional District Of Fraser-Cheam | 1,150,160 |
| Regional District Of Fraser-Fort George | 1,057,946 |
| Regional District Of Greater Vancouver | 343,082 |
| Regional District Of Kitimat-Stikine | 833,046 |
| Regional District Of Kootenay-Boundary | 1,593,632 |
| Regional District Of Mount Waddington | 343,559 |
| Regional District Of Nanaimo | 1,630,277 |
| Regional District Of North Okanagan | 1,201,325 |
| Regional District Of Okanagan-Similkameen | 1,433,343 |
| Regional District Of Peace River-Liard | 3,995,129 |
| Regional District Of Powell River | 240,823 |
| Regional District Of Skeena-Queen Charlotte | 199,709 |
| Regional District Of Squamish-Lillooet | 213,935 |
| Regional District Of Sunshine Coast | 2,065,637 |
| Regional District Of Thompson-Nicola | 2,216,766 |
| Regional Electronic Patrol Services Ltd | 5,436 |
| Reicherts Sales & Service Ltd | 7,026 |
| Reid Collins & Associates Ltd | 285,562 |
| Reid Collins Nurseries Ltd | 535,078 |
| Reid Crowther & Partners Ltd | 617,600 |
| Reid, B | 10,294 |
| Reid, S | 6,300 |
| Reierson, K | 8,342 |
| Reimer Crane Rentals Ltd | 5,137 |
| Reimer Custom Drafting Ltd, G A | 52,722 |
| Reimer Trucking, M H | 27,600 |
| Reineberg, B | 9,149 |
| Reiner, H | 67,453 |
| Reinert Construction, H | 39,133 |
| Reinforced Earth Co Ltd | 5,681,670 |
| Reitmeier Logging, Ted | 15,273 |
| Reliable Industrial Supplies Ltd | 220,520 |
| Reliable Trucking | 11,015 |
| Reliance Fish Co Ltd | 74,214 |
| Reliance Truck & Equipment Ltd | 677,803 |
| Reliance Universal (B C) Ltd | 10,495 |
| Rella Docking Mamen & Co In Trust | 5,000 |
| Rem-Gon Business Systems & Equipment Ltd | 61,547 |
| Rema Tip-Top Distributors (BC) Ltd | 6,323 |
| Remco Office Systems Ltd | 103,286 |
| Remgon Systems | 6,202 |
| Remotely Operated Vehicles Conference | 7,112 |
| Rempel, H S & I C | 6,961 |
| Rempel Bros Concrete Ltd | 172,409 |
| Rempel, J | 34,915 |
| Renaud Rock Drilling | 17,509 |
| Rendell, B | 34,910 |
| Rennie Logging Ltd | 30,271 |
| Renouf Books & Maps | 7,615 |
| Renshaw Travel Service Ltd | 15,484 |
| Rentway Canada Ltd | 184,790 |

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|---|---|
| Renville, L G | 6,184 |
| Rescue Systems Consultants | 11,066 |
| Respiratory Care & Equipment | 27,644 |
| Restall, R | 6,697 |
| Reum Contracting Ltd | 15,120 |
| Revelstoke Airport | 9,363 |
| Revelstoke Association For Handicapped Citizens | 14,022 |
| Revelstoke Co-Operative Society | 15,141 |
| Revelstoke Concrete | 12,838 |
| Revelstoke Concrete Products (1980) Ltd | 7,591 |
| Revelstoke Equipment & Rentals Ltd | 16,005 |
| Revelstoke Home Improvement Centres Ltd | 17,729 |
| Revelstoke Sawmill (Radium) Ltd | 35,281 |
| Revelstoke School District 19 | 128,732 |
| Revelstoke Tire Service Ltd | 21,237 |
| Rex Forest Systems Ltd | 5,044 |
| Reynars Funeral Home Ltd | 16,208 |
| Reynolds Constituency Office, John | 8,350 |
| Reynolds Excavating, R | 83,293 |
| Reynolds Ltd, J C | 25,746 |
| Reynolds, F | 8,415 |
| Rhoades Enterprises Ltd, Don | 81,185 |
| Rhonda Holdings | 20,969 |
| Rhone-Poulenc Pharma Inc | 253,119 |
| Ricciardi, A | 5,126 |
| Rice Sportswear Ltd | 82,559 |
| Rich, J R | 9,896 |
| Richards Agency Ltd, Ross | 7,808 |
| Richards Of Canada Inc, P | 50,778 |
| Richards Packaging Inc | 43,561 |
| Richards-Wilcox Door Systems (Vancouver) Ltd | 12,265 |
| Richardson Contracting, Larry | 13,719 |
| Richardson Design Consultants | 17,730 |
| Richardson Seed Co Ltd | 249,262 |
| Richardsons Reporting Ltd | 28,445 |
| Richbar Nursery Ltd | 50,380 |
| Richmond Funeral Home Ltd | 6,870 |
| Richmond General Hospital | 5,080 |
| Richmond Industries Ltd | 33,951 |
| Richmond Inn | 22,331 |
| Richmond Landfill Ltd | 33,085 |
| Richmond Plymouth Chrysler Ltd | 16,399 |
| Richmond S C Constituency Association | 10,600 |
| Richmond School District 38 | 137,705 |
| Richmond Toyota Ltd | 11,863 |
| Richport Ford Sales Ltd | 47,482 |
| Richter Enterprise Ltd, Ted | 47,626 |
| Richter Grill Ltd | 10,200 |
| Rico Equipment (1983) Ltd | 9,664 |
| Ricoh Corp | 221,910 |
| Riggers Industrial Sales Ltd | 29,134 |
| Right Brothers Contracting | 22,400 |
| Right Of Way Compensation | 24,822,051 |
| Riker Canada Inc | 13,507 |
| Rileys Datashare International Ltd | 8,105 |
| Rimex Supply Ltd | 12,025 |
| Ring Contracting Ltd | 22,511 |
| Ripley, C F | 15,494 |
| Ritchie Taylor & Co | 12,887 |
| Ritchie-Smith Ltd | 9,345 |
| Rite Way Fencing Co | 19,854 |
| Ritter, R N | 45,382 |
| River Construction Ltd | 732,185 |
| River Industries (Wms Lk) Ltd | 56,472 |
| River Industries Ltd | 19,943 |
| Riverside Chevrolet Oldsmobile Ltd | 5,916 |
| Riverside Contracting | 6,150 |
| Riverside Excavators | 262,075 |
| Riverside Forest Products Ltd | 24,702 |
| Riverside Nursery | 69,001 |
| Riverview Chevrolet Oldsmobile Ltd | 5,295 |
| Rivquip | 23,174 |
| Rivtow Straits Ltd | 90,058 |
| Rizzo, B | 6,037 |
| Ro Mar Contracting | 11,227 |
| Road Runner Trailer Mfg Ltd | 7,512 |
| Roadside Equipment Ltd | 45,029 |
| Rob-Cor Contracting | 35,332 |
| Robbins Contracting, Paul | 5,020 |
| Robbins Parking Service Ltd | 15,314 |
| Roberge, F | 6,165 |
| Roberts, A M | 15,122 |
| Roberts, C M | 74,529 |
| Roberts, G | 31,006 |
| Roberts, H | 5,454 |
| Roberts, J A, Dr | 18,154 |
| Robertson Construction Co Ltd, W E | 329,972 |
| Robertson Kolbeins Teevan Gallaher Associates | 217,534 |
| Robertson Peck Thompson Casilio | 17,638 |
| Robertson, E, Dr | 7,540 |
| Robertson, F | 11,100 |
| Robertson, J | 10,148 |
| Robertson, J H | 30,898 |

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|---|---|
| Robertson, K | 6,024 |
| Robertson, T | 10,821 |
| Robill Contracting Ltd | 9,784 |
| Robins Canada Inc, A H | 17,606 |
| Robinson Consulting & Associates Ltd | 44,111 |
| Robinson Press | 6,676 |
| Robinson Trucking, George | 38,561 |
| Robinson, G L | 5,845 |
| Robinsons | 5,409 |
| Robo Transport Ltd | 99,625 |
| Robson Valley Construction Ltd | 12,573 |
| Robson Valley Insurance Agency Ltd | 10,916 |
| Robson Valley Reforestation Co-Op | 11,740 |
| Robson Valley Transit | 10,400 |
| Rocket Redi-Mix | 118,378 |
| Rocklabs | 14,130 |
| Rockwell International | 16,865 |
| Rockwest Construction Ltd | 7,160 |
| Rocky Mountain Construction Ltd | 68,845 |
| Rocky Mountain Welding Supplies Ltd | 246,204 |
| Rocky Peak Enterprises | 15,156 |
| Roco Distributors Ltd | 8,026 |
| Rod-Lee Holdings Ltd | 12,618 |
| Roddick Ltd, Noel | 36,703 |
| Rodger Excavating | 6,210 |
| Rodine, A | 7,740 |
| Rodlyn Holdings Ltd | 8,621 |
| Roe Trucking, L | 22,338 |
| Roebuck Properties Ltd | 28,746 |
| Roedde Ltd, G A | 17,134 |
| Roedway Contracting Ltd | 38,624 |
| Roga Contracting Ltd | 20,098 |
| Rogers & Associates | 36,326 |
| Rogers Casey & Barksdale (Canada) Inc | 5,918 |
| Rogers Welding Supplies Ltd | 7,319 |
| Rogers, C | 8,287 |
| Rohel Trucking, Auguste | 5,016 |
| Rojacks Sales Ltd | 41,222 |
| Roko Service Ltd | 23,686 |
| Rolex Plastic Laminating Ltd | 50,998 |
| Roller Bros | 7,103 |
| Rollins Machinery Ltd | 808,668 |
| Rollo & Associates Ltd, G P | 7,700 |
| Rolston Crane & Freight Ltd | 10,763 |
| Rolston, L | 9,497 |
| Romaniuk, S | 18,458 |
| Romark Ltd | 22,157 |
| Ronalds Printing | 1,064,871 |
| Ronco Industries Ltd | 6,765 |
| Rons Contracting | 5,526 |
| Ronson Tire Ltd | 31,250 |
| Roosters Trucking Ltd | 16,373 |
| Roots Reforestation Ltd | 718,897 |
| Roper Holdings, Dan | 7,540 |
| Roper, D | 40,466 |
| Rorison Construction Ltd | 132,220 |
| Rorison Enterprises Ltd | 16,810 |
| Rorison-Wiley Blacktop Ltd | 89,327 |
| Rorren Management Ltd | 16,800 |
| Rosaires Contracting | 64,018 |
| Rosen, R, Dr | 8,038 |
| Rosenau Trucking, D | 6,929 |
| Roset, A | 5,789 |
| Rosk Power Saw Service Ltd | 5,458 |
| Rosman Bros Service Centre | 5,394 |
| Ross & Terrys Equipment Sales & Service | 22,084 |
| Ross Conrad Ltd | 10,929 |
| Ross Construction, J E | 37,514 |
| Ross Laboratories | 6,662 |
| Ross Ltd, Joe | 48,947 |
| Ross Trucking, Scott | 32,770 |
| Ross, L | 26,530 |
| Ross, M | 21,477 |
| Ross, R A | 26,137 |
| Ross, S | 55,254 |
| Ross, S | 23,528 |
| Roston, I | 33,416 |
| Rota, D | 20,020 |
| Rotair Industries Ltd | 40,499 |
| Rotary Business Forms Ltd | 70,788 |
| Roth, H | 6,622 |
| Rothel Excavating & Trucking Ltd | 168,938 |
| Rothman, F | 8,550 |
| Rotor Vegetation Control Ltd | 16,673 |
| Rotortech Helicopters Ltd | 137,872 |
| Rotter, B | 7,905 |
| Roufosse, D | 66,553 |
| Rougier Inc Desbergers Ltd | 6,198 |
| Roussel Canada Inc | 20,417 |
| Rowan Excavating Ltd | 28,852 |
| Rowan, J | 44,750 |
| Rowe & Associates | 25,915 |
| Rowntree Advertising Ltd | 33,900 |
| Rowsell, B | 39,723 |
| Royal Bank Of Canada | 49,894 |
| Royal City Fire Supplies Ltd | 5,521 |
| Royal Columbian Hospital | 53,352 |
| Royal Hotel | 5,740 |

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|---|---|
| Royal Inland Hospital | 18,743 |
| Royal Oak Inn | 17,755 |
| Royal Towers Hotel | 7,847 |
| Royal Trust Co | 1,455,795 |
| Roys Logging Ltd | 9,725 |
| Roys Ventures Ltd | 12,404 |
| Royston Improvement District | 11,842 |
| Rubenstein, N | 5,010 |
| Rubin, W | 34,896 |
| Rubner Trucks, Ren | 16,375 |
| Ruby Food Services Ltd | 174,873 |
| Rudolph Contracting, Mike | 41,697 |
| Rudy, J | 18,707 |
| Ruff Holdings | 396,761 |
| Ruggles, K | 14,700 |
| Runnals Isaak & Osman | 21,719 |
| Running Graphics Ltd | 37,477 |
| Running W Contracting | 100,611 |
| Rushmore Construction | 7,370 |
| Rusk, D | 16,290 |
| Russell & Dumoulin | 100,384 |
| Russell & Dumoulin In Trust | 40,894 |
| Russell Food Equipment Ltd | 57,935 |
| Russell Transfer Ltd | 36,131 |
| Russell, K G | 26,669 |
| Russells Excavating | 12,402 |
| Russelsteel Ltd | 9,999 |
| Rutland Transfer Ltd | 106,277 |
| Ryane Consulting Inc | 5,876 |
| Ryans Village Market | 7,185 |
| Rybachuk & Sons Trucking Ltd, J | 6,875 |
| Rydholm, A | 6,160 |
| Rymus Forestry Services, Mike | 23,365 |
| Ryneveld, D | 66,390 |
| S & B Books Ltd | 5,461 |
| S & C Construction Services Ltd | 154,783 |
| S & E Logging Ltd | 13,970 |
| S & G Construction Ltd | 110,175 |
| S & L Contracting | 19,944 |
| S & L Silviculture & Ecology | 10,970 |
| S & O Sawmills Ltd | 5,167 |
| S & P Agencies (1980) Ltd | 17,719 |
| S & S Industries Ltd | 6,772 |
| S & W Logging Co Ltd | 68,213 |
| S C R Rentals & Contracting | 16,266 |
| S C Tools Ltd | 8,226 |
| S H M Marine International Inc | 247,393 |
| S K Electronics Ltd | 9,865 |
| S K Sanitary Specialties Mfg Ltd | 66,001 |
| S L S Ventures | 17,371 |
| S R M Ventures Inc | 86,929 |
| Saan Stores Ltd | 8,695 |
| Saanich Orchards Ltd | 6,015 |
| Saanich School District 63 | 214,411 |
| Saanich-The Island Constituency Services | 22,050 |
| Saanichton Development Ltd | 30,418 |
| Sabre Transport Ltd | 21,691 |
| Sacker Scientific | 8,328 |
| Sackmans Trails End Land & Cattle Co Ltd | 11,048 |
| Safe-Pak Supply Canada Inc | 18,990 |
| Safety Grid Pavements Ltd | 116,063 |
| Safety Mart | 18,350 |
| Safety Supply Canada | 459,145 |
| Safety-Kleen Canada Ltd | 24,232 |
| Sage, B J | 19,026 |
| Sahuaro Canada Ltd | 193,407 |
| Salal Communications Ltd | 6,000 |
| Salanski Contracting Ltd | 24,855 |
| Salle Contracting Ltd, Richard | 18,124 |
| Salmon Arm Motors Ltd | 10,945 |
| Salmon Arm Observer | 7,340 |
| Salmon Arm Paving (1977) Ltd | 181,673 |
| Salmon Arm Ready-Mix Ltd | 280,583 |
| Salmon Arm Texaco | 8,481 |
| Salmons Transfer Ltd | 17,240 |
| Salt Spring Insurance Agencies (1972) Ltd | 15,958 |
| Salt Spring Island Fire Department | 43,169 |
| Salter, M M | 25,507 |
| Saltspring Island Fire Protection District | 118,600 |
| Salvador & Son Ltd, Louis | 157,244 |
| Samco Metal Products Ltd | 6,125 |
| Sammons, J R, Dr | 6,200 |
| Sams Automotive | 9,487 |
| Sanbar Contracting Ltd | 23,520 |
| Sancella Inc | 127,510 |
| Sanco Enterprises Ltd | 8,895 |
| Sanders Ltd, H E | 1,654,926 |
| Sanders Poultry Farms Ltd | 14,845 |
| Sanderson, J G | 22,106 |
| Sandford, J E F | 6,371 |
| Sandman Hotels & Inns | 21,525 |
| Sandor Crane Service Ltd | 12,719 |
| Sandor Rental Equipment (1981) Ltd | 6,670 |
| Sandown Harness Raceway | 5,322 |
| Sandoz Canada Ltd | 118,403 |
| Sandpiper Computer Systems Ltd | 14,143 |

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|---|---|
| Sands Mortuary Ltd | 20,862 |
| Sandu Enterprises Ltd | 17,491 |
| Sanford Evans Communications Ltd | 21,842 |
| Sanford Evans Services Ltd | 8,616 |
| Sangha, S | 16,430 |
| Sanitary Supplies Of B C | 27,418 |
| Sansom, R | 6,405 |
| Santa Cruz & Associates Management Consultants Ltd | 124,877 |
| Santronic Sales Ltd | 24,661 |
| Sarak Motor Inn | 12,646 |
| Saranovich Transport Ltd, A | 14,492 |
| Sardis Explosives Ltd | 50,105 |
| Sargent-Welch Scientific Of Canada Ltd | 12,401 |
| Sarnowski, P | 25,358 |
| Sasquatch Tree Planters | 20,022 |
| Sauder, M | 5,767 |
| Saunders Co Canada Ltd, W B | 18,999 |
| Saunders Sales & Service Ltd | 13,463 |
| Saunders, J C | 8,660 |
| Saunders, R | 6,888 |
| Savage, C J | 15,715 |
| Savage, F | 44,375 |
| Saveco Stores (Kamloops) Ltd | 9,523 |
| Saveco Stores (P G) Ltd | 8,081 |
| Savin Canada Inc | 82,013 |
| Savolite Chemical Co Ltd | 83,087 |
| Savona Waterworks District | 56,805 |
| Savoy Distributors Ltd | 9,368 |
| Savoy Equipment | 5,817 |
| Sawchuk, J G | 58,514 |
| Scala Electronic Corp | 9,322 |
| Scansa Construction Ltd | 64,443 |
| Scarff Steel Erector Ltd, Alvin | 31,527 |
| Scepter Manufacturing Co Ltd | 5,730 |
| Sceptre Resources Ltd | 52,376 |
| Sceptre-Riedel-Dawson Constructors Ltd | 5,078,867 |
| Schapol Logging Ltd | 15,862 |
| Schering Canada Inc | 20,876 |
| Schibli Water Wells, M | 7,656 |
| Schiffer, H | 21,926 |
| Schilling Trucking, R D | 9,972 |
| Schmidt, H | 34,984 |
| Schmidt, R L | 11,006 |
| Schmidt, W C | 12,429 |
| Schmitt, R | 10,817 |
| Schmittys Excavating | 5,804 |
| Schneider & Sons Contracting | 7,031 |
| Schneider Hydraulics Ltd, D | 15,375 |
| Schoeler Ltd, H F | 8,434 |
| Scholastic Book Services | 13,718 |
| Schols Tractor Service, Randy | 10,047 |
| Scholz, M | 5,283 |
| School Of Forestry | 6,065 |
| Schrader, P | 13,693 |
| Schroeder, D | 9,138 |
| Schubert, B R | 24,925 |
| Schultz Contracting, J C | 48,412 |
| Schultz Logging Ltd, John | 6,623 |
| Schultz Pontiac Buick Ltd | 717,307 |
| Schultz, A | 6,975 |
| Schultz, E | 5,939 |
| Schultz, J C | 29,015 |
| Schulz, E | 12,669 |
| Schulz, N G | 7,893 |
| Schuman-Harte Co Ltd | 6,466 |
| Schunter Contracting Ltd, R J | 23,501 |
| Schwartz Computer Consulting | 5,000 |
| Schwartz, R A | 16,601 |
| Schwartz, W | 20,975 |
| Schwegler Construction Ltd; H. | 29,810 |
| Schweizer Forestry Consulting | 6,797 |
| Science Research Associates Canada Ltd | 11,046 |
| Scientific Engineering Instruments Inc. | 5,374 |
| Scientific Hearing Instruments (SHI) Ltd | 26,032 |
| Scobie Trucking, G | 5,312 |
| Scofield, S S | 5,915 |
| Scope Exploration Services Ltd | 21,087 |
| Scott Plastics Ltd | 9,361 |
| Scott Poultry Co-Operative Association | 40,356 |
| Scott Trucking, Bob | 8,685 |
| Scott-Hall, F | 5,040 |
| Scott-Martin Inc | 23,331 |
| Scottsdad Ltd | 13,733 |
| Scurry Rainbow Oil Ltd | 36,094,530 |
| Scythes Inc | 37,369 |
| Sea Power & Machine Ltd | 7,843 |
| Sea Scanner Marine Distributors Canada Ltd | 6,175 |
| Sea West Systems | 90,750 |
| Sea-Sons Enterprises Ltd | 9,086 |
| Sea-Sport Outboard Marina Ltd | 6,370 |
| Sea-West Engines Ltd | 14,220 |
| Seabrook Design Ltd | 20,307 |
| Seafun Divers Ltd | 5,069 |
| Sealand Sales Ltd | 67,286 |

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|---|---|
| Sealcoat Surfacing Ltd | 25,820 |
| Sear Search & Rescue Equipment Ltd . | 40,129 |
| Searle Pharmaceuticals | 11,083 |
| Sears Canada Inc | 72,492 |
| Sears Division Of Reichhold Ltd | 38,239 |
| Seaton Contracting, Rob | 12,725 |
| Sechelt Fire Protection District | 59,700 |
| Seckel, A P | 6,151 |
| Securiguard Services Ltd | 52,172 |
| Security Card Systems | 82,438 |
| Sedgwick Logging Ltd | 7,224 |
| Sedgwick, J F | 6,425 |
| See Hear Production Ltd | 5,000 |
| Seedburo Equipment Co | 5,335 |
| Seegmiller, K D | 6,727 |
| Sefton Construction Ltd | 463,559 |
| Segal Furniture Ltd | 9,354 |
| Selkirk College | 72,476 |
| Selkirk Crane Service Ltd | 15,191 |
| Selkirk Remote Sensing Ltd | 14,793 |
| Selkirk Spring Enterprises | 9,441 |
| Sellinger, K E | 59,159 |
| Sellors Construction Ltd | 50,125 |
| Seminchuk & Sons Trucking Ltd | 93,211 |
| Sentinel Strategies Ltd | 33,350 |
| Serials Management Systems Canada Ltd | 108,620 |
| Servello Trucking Ltd, S | 20,028 |
| Seven Seas Travel Ltd | 116,285 |
| Severance Settlements | 13,809,961 |
| Sexsmith Trucking, Dan | 40,667 |
| Sexton, R D | 17,862 |
| Seymour Air Ltd | 141,279 |
| Seymour Painting (1982) Ltd | 40,756 |
| Seymour Travel & Tours Ltd | 21,625 |
| Shadbolt Enterprises Ltd, W | 94,622 |
| Shades Tankers (1976) Ltd | 69,823 |
| Shady Mountain Lumber Co | 33,450 |
| Shaffer & Associates Ltd, M | 35,647 |
| Shaflik Engineering Ltd, R P | 42,463 |
| Shamrock Cattle Co Ltd | 11,208 |
| Shamrock Drilling | 17,411 |
| Shanahans Ltd | 13,548 |
| Shane Tire Ltd | 17,342 |
| Shane, S A | 5,083 |
| Shannon Silviculture Services | 11,522 |
| Shannon Trucking, J A | 26,263 |
| Shannon, G | 16,920 |
| Shanti Enterprises | 14,692 |
| Shantz, D L | 9,439 |
| Sharp & Son Ltd, Harry | 118,560 |
| Sharp Wings Ltd | 61,784 |
| Sharpe & Ekman | 16,768 |
| Sharps Audio-Visual Ltd | 17,465 |
| Shatex Mfg Corp | 8,738 |
| Shaughnessy Hospital | 20,687 |
| Shaw Logging Co Ltd, Ted | 14,146 |
| Shaw Ltd, P J | 41,101 |
| Shaw, J | 8,943 |
| Shaw, W | 8,219 |
| Shawnigan Lake Improvement District. | 216,638 |
| Shaws Sales (Col) Ltd | 12,889 |
| Shaws Sales (Kamloops) Ltd | 6,011 |
| Shaws Sales & Service Ltd | 17,114 |
| Shearwater Ecological Services | 16,640 |
| Sheena, A | 6,988 |
| Sheffield, H | 6,326 |
| Shell Aero Centre | 11,660 |
| Shell Canada Ltd | 5,190,803 |
| Shellcrest Service (1985) | 7,906 |
| Shenton, M J | 5,779 |
| Shepherd Bros Equipment Ltd | 147,902 |
| Shepherd, M | 18,191 |
| Sheppard, A | 9,280 |
| Sheraton-Landmark | 6,481 |
| Sheraton-Plaza 500 | 9,580 |
| Sheraton-Villa Inn | 9,843 |
| Sheret Ltd, Andrew | 14,329 |
| Sherman Agencies Ltd, J | 12,537 |
| Sherwin Logging Ltd | 7,247 |
| Sherwin, L | 7,968 |
| Sherwins Transfer Ltd | 9,628 |
| Sherwood Park Inn | 20,704 |
| Shields Navigation Ltd | 27,385 |
| Shinde, M S, Dr | 5,625 |
| Ship Environmental Consultants Ltd | 42,858 |
| Shl System House Inc | 24,200 |
| Shojania, N G, Dr | 5,280 |
| Sholinder & Mackay Sand & Gravel Ltd | 179,008 |
| Shopes Excavating Ltd | 31,968 |
| Shoppers Food Mart Ltd | 27,864 |
| Shore Enterprises Ltd | 77,321 |
| Shoreline Cleaners Ltd | 5,680 |
| Shoreline Transport Ltd | 24,228 |
| Shorrider Trailers | 19,905 |
| Short Horn Catering Ltd | 208,316 |
| Shortreed Trucking, Glenn | 10,847 |
| Shrum Liddle & Hebenton | 7,148 |
| Shumaker, C | 15,028 |

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|---|---|
| Shuswap Flight Centre Ltd | 5,031 |
| Shuswap Mobile Home Service Ltd | 7,600 |
| Shuswap River Fire Protection District | 16,840 |
| Shuswap School District 89 | 3,743,954 |
| Sia, C | 56,234 |
| Sibbald, R N | 5,605 |
| Sicamous Waterworks District | 183,147 |
| Siddall Aydin & Cashman | 8,143 |
| Sidhu, S | 18,995 |
| Sidney Freight Ltd | 16,214 |
| Sidney Movers & Storage Ltd | 11,935 |
| Sids Construction Ltd | 12,656 |
| Sieger, I | 22,350 |
| Siemens Scientific Hearing Aid Co Ltd | 111,326 |
| Sievewright, H | 10,297 |
| Sigalet Bros (Auto) Ltd | 8,385 |
| Sigma Chemical Co Inc | 5,363 |
| Sigma Data Systems Ltd | 8,890 |
| Sigma Group | 23,977 |
| Signalta Resources Ltd | 120,296 |
| Signs By Ron | 5,725 |
| Sihlis Logging, John A | 14,087 |
| Sikanni Building Supplies Ltd | 6,575 |
| Sikanni Oilfield Construction Ltd | 330,426 |
| Silander, C H | 15,340 |
| Silk Questo Creative Design & Writing | 14,383 |
| Siltech Reforestation Ltd | 32,257 |
| Silva Services Ltd | 29,789 |
| Silver Tip Development Ltd | 13,196 |
| Silvertip Tire Service Ltd | 16,007 |
| Silverton Resources Ltd | 9,118 |
| Silviculture Program | 26,603 |
| Sim, M L | 49,072 |
| Similkameen Agencies Ltd | 8,642 |
| Simm Enterprises Ltd | 5,000 |
| Simmonds & Sons Ltd, A C | 443,564 |
| Simmonds Precision Canada Ltd | 6,475 |
| Simmons, G D | 19,260 |
| Simon Fraser Society | 8,200 |
| Simon Fraser University | 83,749 |
| Simon Tech Services | 18,000 |
| Simonds Cutting Tools | 14,049 |
| Simoneau, P | 38,766 |
| Simons International Ltd, H A | 5,151 |
| Simpson Power Products Ltd | 7,285 |
| Simpson Trucking, F | 7,648 |
| Sims Trucking, R | 5,075 |
| Sims, R | 9,324 |
| Simson-Maxwell | 225,194 |
| Sinclabs Inc | 9,767 |
| Sinclair Radio Laboratories Ltd | 241,787 |
| Sindia Logging, B | 161,618 |
| Singletree Entrprises | 8,038 |
| Siska, H | 6,138 |
| Sitka Enterprises | 42,901 |
| Sitka Silviculture Ltd | 11,983 |
| Siva Truck Rentals | 31,184 |
| Six Mile Lake Logging Ltd | 13,490 |
| Sjoden, C | 5,025 |
| Ska-Lu-La Workshop | 8,497 |
| Skaburskis & Associates, A | 8,000 |
| Skaha Esso Service | 6,263 |
| Skaha Ford Mercury Sales Ltd | 6,085 |
| Skeena Broadcasters Ltd | 15,055 |
| Skeena Crane & Rigging Ltd | 45,248 |
| Skeena Diesel Ltd | 39,046 |
| Skeena Forestry Consultants | 52,665 |
| Skeena Rent-A-Car | 61,313 |
| Skeena Salvage Ltd | 153,134 |
| Skeena-Queen Charlotte Regional Hospital District | 27,717 |
| Skega Canada Ltd | 6,317 |
| Skelley, K | 6,175 |
| Sketchley, R T | 11,153 |
| Skidegate Band Council | 10,000 |
| Skillen Tree Topping, Joe | 75,783 |
| Skillings, B | 5,225 |
| Skinner & Son Ltd, Thomas | 14,957 |
| Skocdopole Brothers Aviation Ltd | 7,700 |
| Skolrood, R W | 43,035 |
| Skookum Reforestation Co-Operative Association | 11,420 |
| Skyhookers Logging Ltd | 9,615 |
| Slade & Stewart Ltd | 76,409 |
| Slater Computer Consulting Service | 11,169 |
| Slater Trucking, D | 5,862 |
| Slaton Enterprises Ltd | 7,711 |
| Slope Indicator (Canada) Ltd | 73,464 |
| Small, G | 9,863 |
| Smit & Sons Diamond Products Ltd, J K | 22,868 |
| Smith & Associates Ltd, Stephen H | 20,475 |
| Smith & Jones Automotive Ltd | 7,054 |
| Smith & Nephew Inc | 61,109 |
| Smith Barregar Ltd | 9,902 |
| Smith Bean Counter Inc, R K | 5,033 |
| Smith Bros Foundry & Machine Works Ltd | 11,155 |
| Smith Consultants, Robin | 15,193 |
| Smith Contracting Ltd, R | 10,743 |
| Smith Contracting, E J | 11,618 |
| Smith Educational Associates Inc, Frank | 20,502 |
| Smith Excavating Ltd, A L | 24,241 |
| Smith Hutchison & Gow | 22,309 |
| Smith Kline & French Canada Ltd | 14,500 |
| Smith Ltd, J W | 25,025 |
| Smith Ltd, Syd | 95,689 |
| Smith Paper Ltd | 11,186 |
| Smith Sanitation Supply Ltd, C | 29,332 |
| Smith Trucking, C A | 32,735 |
| Smith Trucking, Dave | 39,259 |
| Smith Trucking, K | 67,724 |
| Smith U-Drive (Kamloops) Ltd, Syd | 9,986 |
| Smith-Barregar Ltd | 32,964 |
| Smith-Swan, S | 6,151 |
| Smith, B | 25,375 |
| Smith, B W | 14,005 |
| Smith, C | 6,459 |
| Smith, D | 16,832 |
| Smith, E | 7,616 |
| Smith, F H | 10,986 |
| Smith, G | 6,009 |
| Smith, H | 9,499 |
| Smith, J | 12,397 |
| Smith, J | 13,490 |
| Smith, J E | 10,352 |
| Smith, J H, Dr | 6,086 |
| Smith, J W | 5,065 |
| Smith, M | 10,606 |
| Smith, N | 6,277 |
| Smith, P | 10,226 |
| Smith, W | 16,255 |
| Smithers Lumber Yard Ltd | 10,340 |
| Smithers Parts Ltd | 10,743 |
| Smithers Super Service Ltd | 10,162 |
| Smithers Transport Ltd | 62,912 |
| Smithrite Disposal Ltd | 10,318 |
| Smits, R | 17,780 |
| Smittys Portable Welding | 5,592 |
| Smittys Trailer Hauling | 6,546 |
| Snap-On Tools Of Canada Ltd | 58,435 |
| Snappy Service Cartage Ltd | 24,757 |
| Snell, A R | 9,139 |
| Snider, G | 8,281 |
| Sno-Engineering Inc | 5,950 |
| Snow White Cleaning Centre | 8,475 |
| Snyder, L | 9,177 |
| Software Research Corp | 955,510 |
| Software Results International | 18,201 |
| Softwood Reforestation | 22,432 |
| Soilcon Laboratories Ltd | 33,718 |
| Sokol, D | 47,600 |
| Sokoluk, J | 7,588 |
| Soler, C | 9,774 |
| Soles Associates, M M | 28,043 |
| Soles, A E | 5,572 |
| Solid Rock Steel Fabricating Co Ltd | 197,065 |
| Somers, G L F | 118,836 |
| Somerset Excavating (1981) Ltd | 19,369 |
| Somerville, P | 8,665 |
| Sonnys Excavating Ltd | 1,676,003 |
| Sonnys Excavating Ltd & Garry Nelson | 5,505 |
| Sony Of Canada Ltd | 13,161 |
| Soo Logging Co Ltd | 97,702 |
| Sooke Backhoe Service | 17,584 |
| Sooke Fire Protection District | 208,282 |
| Sooke School District 62 | 4,928,574 |
| Soon, F | 15,989 |
| Soucie Construction Ltd | 6,561 |
| Soukoroff, A | 7,855 |
| Sound Contracting Ltd | 52,754 |
| South Cariboo Insurance Agency Ltd | 30,948 |
| South Cariboo School District 30 | 242,975 |
| South Quadra Fire Protection District | 54,046 |
| Southam Business Publications Ltd | 14,242 |
| Southam Communications Ltd | 14,730 |
| Southam Farwest Printing Ltd | 23,006 |
| Southbend Transmissions Ltd | 6,846 |
| Southern Frontier Airlines | 23,797 |
| Southern Interior Flight Centre Ltd | 31,820 |
| Southern Interior Truck Electric | 6,157 |
| Southern Okanagan School District 14 | 1,536,275 |
| Southern Okanagan Silviculture Co-Op | 91,294 |
| Southgate Rentals & Equipment Ltd | 6,049 |
| Southwestern Drug | 41,423 |
| Southwick Holdings Ltd, D | 37,077 |
| Spalgan Motors | 5,405 |
| Spar Consultants Ltd | 73,719 |
| Spar Timber Ltd | 29,925 |
| Sparks Motors (1980) Ltd | 14,156 |
| Sparling Sporting Goods (1977) Ltd | 7,906 |
| Spartan Security Services Ltd | 7,481 |
| Spatsizi Association For Biological Research | 30,000 |
| Speaker Lab | 5,885 |
| Specht, G | 9,093 |
| Special Libraries Cataloguing Inc | 15,691 |
| Spector, N | 5,150 |
| Spectralite 70 Ltd | 9,664 |
| Speedy Wood Service | 6,977 |
| Speers Construction Co Ltd | 83,687 |
| Speirs, H R, Dr | 5,470 |
| Spence Bros Construction Ltd | 34,585 |
| Spence, V | 5,228 |
| Spencer Trucking, Ben C | 7,953 |
| Spencer-Lemaire Industries Ltd | 33,886 |
| Spences Bridge Waterworks District | 6,940 |
| Sperry | 12,062 |
| Spetifore Trucking Ltd, D | 15,481 |
| Spetifore Trucking Ltd, M | 8,012 |
| Spicer Communications Group Inc | 6,237 |
| Spider Staging Ltd | 12,357 |
| Spiller, G W, Dr | 10,147 |
| Spir-L-Ok Industries Canada Ltd | 1,330,247 |
| Spiral Contracting Ltd | 666,325 |
| Spivey, H | 23,420 |
| Sport B C | 5,449 |
| Sport Marketing Institute | 5,570 |
| Sportsman Four Wheel Drive Centre Ltd | 9,856 |
| Spotless Wiping Rag Co | 59,312 |
| Spreeuw, J | 6,000 |
| Spring Point Management Ltd | 119,708 |
| Springmans Alignment Brake & Muffler | 13,268 |
| Spruce Capital Feeds | 12,844 |
| Spruce Valley Contracting Ltd | 75,608 |
| Spruston Aggregates Ltd | 9,227 |
| Squamish Air Services Ltd | 7,098 |
| Squamish Credit Union | 19,203 |
| Squamish Freightways Ltd | 7,126 |
| Squamish Funeral Chapel Ltd | 7,308 |
| Squamish Landscaping | 5,400 |
| Squamish Lillooet Regional Hospital District | 23,272 |
| Squamish Mills Ltd | 83,003 |
| Square M Excavating | 17,448 |
| Squibb Canada Inc | 152,702 |
| St George Moving & Storage Ltd | 16,514 |
| St George Transportation Ltd | 10,309 |
| St James Press | 15,540 |
| St John Ambulance | 46,300 |
| St Mars, V J | 6,920 |
| St Pauls Hospital | 5,793 |
| St Theresas Parish | 5,170 |
| Stables, A | 9,023 |
| Stacey, R G | 6,355 |
| Stack, C | 17,435 |
| Stafford Foods Ltd | 17,383 |
| Stamco Construction Ltd | 25,116 |
| Stampeder Moving & Storage Ltd | 22,716 |
| Stampeder Service | 6,912 |
| Stancil, D | 7,900 |
| Standard & Poors Corp | 7,135 |
| Standard Aero International | 46,877 |
| Standard Auto Glass | 29,501 |
| Stanfields Ltd | 35,018 |
| Stanga, J | 6,143 |
| Stanley Associates Engineering Ltd | 998,549 |
| Stanley Drug Products Ltd | 25,492 |
| Stans Logging & Excavating | 46,945 |
| Stans Transmission Centre Ltd | 8,605 |
| Stanton, W J | 9,148 |
| Star Industries Ltd | 6,962 |
| Star Transfer Ltd | 31,474 |
| Stark, G | 6,259 |
| Stark, S | 7,648 |
| Staron Flight (1972) Ltd | 9,245 |
| Starr Contracting | 12,909 |
| Starr Taxidermy | 30,638 |
| Stasuk Testing & Inspection Ltd | 10,704 |
| State Line Construction | 13,492 |
| Steel Bros Canada Ltd | 87,807 |
| Steel Tube & Supply Ltd | 7,474 |
| Steeples Electric Ltd | 11,842 |
| Steeves, J | 6,420 |
| Stein & Co | 7,525 |
| Stein, G E | 6,150 |
| Steinbach Drilling Ltd | 28,290 |
| Steinberg & Co | 26,424 |
| Steinberg, J | 14,530 |
| Stellaquo Band | 7,207 |
| Stelmaschuk & Associates Ltd, W J | 5,547 |
| Stenographic Services | 24,908 |
| Stent, F C | 21,945 |
| Stent, J E | 7,872 |
| Stephens, D L | 46,392 |
| Stephens, G K | 17,009 |
| Sterimed | 7,011 |
| Sterling Circuits Inc | 6,814 |
| Sterling Crane | 32,648 |
| Sterling Transport | 8,054 |
| Sterling Wood Group Inc | 163,324 |
| Stern, M | 21,311 |
| Stettner & Chalmers Services Ltd | 8,305 |
| Stevens Ltd, W L | 15,703 |
| Stevens, R | 5,253 |
| Stevenson & Associates Ltd, W G | 32,364 |

| | $ |
|---|---|
| Stevenson & Co Ltd, James W | 6,901 |
| Stevenson, S K | 13,733 |
| Stevenson, W G | 5,785 |
| Stewart & Associates | 11,911 |
| Stewart & Co Ltd, Morgan | 11,757 |
| Stewart Backhoe Ltd | 8,050 |
| Stewart Contracting, O T | 8,107 |
| Stewart Surveys Ltd, J M | 48,011 |
| Stewart-Eba Consulting Ltd | 36,039 |
| Stewart, L | 6,240 |
| Stewart, O T | 5,151 |
| Stewart, R | 7,200 |
| Stewart, T M | 16,599 |
| Stewart, W | 69,750 |
| Stidder, E F | 7,342 |
| Stiell, J A | 9,222 |
| Stikine School District 87 | 242,443 |
| Still, G | 11,858 |
| Stirling Logging Ltd | 10,393 |
| Stirling, M | 19,870 |
| Stockers Security Storage & Warehouse Ltd | 12,755 |
| Stoessel, H R | 17,411 |
| Stofer & Smith | 23,729 |
| Stokes Trucking Ltd, D & S | 30,251 |
| Stokes, C M C | 9,333 |
| Stone, D | 16,083 |
| Storex Records Centre | 10,604 |
| Storey Leathers Ltd | 217,454 |
| Stovel, S | 9,459 |
| Stowell Trucking, Doug | 20,195 |
| Strachan, D | 34,086 |
| Strain, G A | 9,000 |
| Straton Knitting Mills Corp | 9,245 |
| Streakerline Transport Ltd | 6,679 |
| Streeper Contracting Ltd, B | 11,964 |
| Streeper Petroleum Ltd | 44,475 |
| Streeper Transport Ltd, D | 10,612 |
| Street, S & F | 7,980 |
| Street Construction Ltd, Gordon | 84,415 |
| Stremlaw-Taylor, E | 30,448 |
| Stricker, J | 13,990 |
| Striegler Trucking Ltd, Ross | 5,841 |
| Strieter Corp | 11,032 |
| Strike, L | 6,107 |
| Strike Vote Observer | 12,768 |
| Strimbold, E A | 25,056 |
| Strong, M | 7,128 |
| Strong, M N | 6,596 |
| Struthers, J | 58,355 |
| Stuart Lake Hospital | 5,421 |
| Stuarts Equipment Sales & Service (1981) Ltd | 16,872 |
| Stubert Lake Contracting | 17,882 |
| Student Loan Program | 221,854 |
| Stutt Trucking, F | 31,278 |
| Suburban Motors Ltd | 10,122 |
| Sudden Graphics Ltd | 39,052 |
| Sudol Contracting Ltd | 44,392 |
| Sue May Enterprises | 5,001 |
| Suggett, M J | 85,008 |
| Suh, H S, Dr | 14,240 |
| Sulcs & Associates Ltd, P M | 20,204 |
| Sulea, D | 13,600 |
| Sullivan Gradall Ltd, H | 72,826 |
| Sullivan Pontiac Buick Ltd | 21,728 |
| Sullivan, B M | 79,252 |
| Sullivan, B N | 7,129 |
| Sulphur Development Institute Of Canada | 40,175 |
| Summerhill Contracting Ltd | 77,341 |
| Summerland School District 77 | 63,846 |
| Summerland Sweets Ltd | 8,256 |
| Summerland Travel | 7,728 |
| Summit Exports | 19,210 |
| Summit Moving & Storage Ltd | 17,008 |
| Summit Nursery Ltd | 172,527 |
| Summit Reforestation Ltd | 65,075 |
| Summit Repair & Equipment Co Ltd | 53,892 |
| Summit Wood Preservers | 16,270 |
| Summoning And Paying Witnesses | 555,615 |
| Sun Auto Parts Ltd | 14,934 |
| Sun Valley Paving Ltd | 11,802 |
| Sun, The | 11,656 |
| Sundance Oil Canada Ltd | 31,715 |
| Sundance Reforestation | 35,313 |
| Sundry Remuneration (Non Employees) | |
| Legislation | 48,931 |
| Ministry Of Agriculture and Food | 126,575 |
| Ministry Of Consumer and Corporate Affairs | 35,237 |
| Ministry Of Education | 504,891 |
| Ministry Of Energy, Mines & Petroleum Resources | 392,120 |
| Ministry Of Environment | 282,737 |
| Ministry Of Finance | 238,558 |
| Ministry Of Forests | 3,309,343 |
| Ministry Of Health | 85,073 |
| Ministry Of Provincial Secretary And Government Services | 87,719 |
| Sunland Subaru | 6,386 |
| Sunrise Contracting | 10,008 |
| Sunrise Pipe & Supply | 5,651 |
| Sunrise Rentals Inc | 10,576 |
| Sunset Equipment & Rentals | 8,379 |
| Sunshine Coast Insurance Agencies Ltd | 17,023 |
| Sunshine Coast Regional Hospital District | 244,625 |
| Sunshine Coast School District 46 | 3,931,743 |
| Sunshine Disposal | 7,037 |
| Sunshine Garbage Service Ltd | 5,492 |
| Sunshine Logging Ltd | 8,826 |
| Sunshine Motors Ltd | 29,651 |
| Sunshine Valley Improvement District | 5,300 |
| Super Crane & Rigging | 11,339 |
| Super Valu Stores Ltd | 65,240 |
| Super 4 Enterprises | 6,130 |
| Supercrete | 5,000 |
| Superior Auto Center | 9,454 |
| Superior Business Machines (B C) Ltd | 63,444 |
| Superior City Services | 14,018 |
| Superior Fencing | 6,710 |
| Superior Propane Ltd | 18,981 |
| Superior Reproductions Ltd | 29,045 |
| Superior Safety Supplies Ltd | 70.638 |
| Superior Stamp & Stencil Co Ltd | 50,652 |
| Superior Steel Desk | 26,061 |
| Superior Welding Supplies | 9,187 |
| Supply & Services For Transportation | 46,500 |
| Sure Haul Transportation Ltd | 38,489 |
| Sureras Ltd, L | 89,517 |
| Surfwood Supply (1964) Ltd | 51,829 |
| Surgenor Sand & Gravel | 14,222 |
| Surrey Association For The Mentally Retarded | 8,520 |
| Surrey Classics Mfg Ltd | 10,331 |
| Surrey Co-Operative Association | 27,759 |
| Surrey Dyking District | 100,158 |
| Surrey Fluid Power Ltd | 8,676 |
| Surrey Honda Motorcycle | 16,778 |
| Surrey Rent-All Centre, The | 28,502 |
| Surrey School District 36 | 50,906 |
| Surrey Tool Box Rentals | 20,418 |
| Sussex Consultants Ltd | 11,273 |
| Sutherland Trucking, A | 16,513 |
| Sutherland, B | 13,153 |
| Sutherland, W | 20,556 |
| Sutton Excavating Ltd | 21,124 |
| Svehla Trucking, W D | 10,260 |
| Swain & Co | 42,781 |
| Swan Backhoe Service | 7,017 |
| Swan Lake Contracting Ltd | 32,793 |
| Swan Wooster Engineering Co Ltd | 307,151 |
| Swanberg Bros Trucking Ltd | 12,738 |
| Swanie & Son Trucking | 28,941 |
| Swanson & Sons Farm Ltd | 5,910 |
| Swanson Ltd, L & H | 11,865 |
| Swanson, R | 8,922 |
| Swansons Redi-Mix Ltd | 8,608 |
| Swede Construction Ltd | 71,547 |
| Sweeney Enterprises Inc | 16,452 |
| Sweeten, G F | 12,082 |
| Swenson, C | 12,003 |
| Swift Creek Holdings Ltd | 15,616 |
| Swift Dispatch Service Ltd | 15,440 |
| Swiftsure Construction Co Ltd | 12,860 |
| Swinton & Co | 39,561 |
| Swinton & Co In Trust | 65,000 |
| Switzer, J G | 9,001 |
| Syfchuck Contracting, M | 9,394 |
| Syfchuck Trucking Ltd, M | 12,072 |
| Sylva Pest Management Ltd | 22,150 |
| Sylvan Vale Nursery Ltd | 168,277 |
| Sylvatica Forestry Services | 42,360 |
| Symax Garment Co Ltd | 64,901 |
| Symington, R A | 6,229 |
| Symons Tire Service Ltd | 9,420 |
| Synerlogic Inc | 9,856 |
| Synertech Systems Corp | 13,058 |
| Synkoloid Co Of Canada, The | 12,036 |
| Syntex Diagnostics | 117,446 |
| Syscon Technologies Ltd | 12,288 |
| Systech Corp | 5,624 |
| Systemhouse Inc | 30,750 |
| Systems Auditing Inc | 53,220 |
| Systems Business Forms Ltd | 28,265 |
| Systron Projects | 16,324 |
| T & D Contracting | 9,167 |
| T & K Service (1983) | 6,012 |
| T & R Contracting Ltd | 40,482 |
| T & R Motors | 22,624 |
| T & R Services Ltd | 245,999 |
| T & S Communications Ltd | 6,526 |
| T D Logging | 7,904 |
| T H Autobody One Ltd | 7,947 |
| T I R Systems Ltd | 11,648 |
| T N T Trucking | 66,750 |
| T P Systems Ltd | 65,203 |
| T T C Design Group Inc | 6,768 |
| T V Ontario | 24,909 |
| T-Bar Contracting Ltd | 25,653 |
| Tab Products Of Canada Ltd | 83,801 |
| Tabor Contracting | 29,138 |
| Tabor Lake Logging Ltd | 126,479 |
| Tacfor Logging Ltd | 15,670 |
| Tacs | 8,231 |
| Tahsis Co Ltd | 67,649 |
| Tai Resources Ltd | 36,072 |
| Taiga Management Ltd | 12,160 |
| Tait, M | 27,492 |
| Taivainen, E | 7,261 |
| Takahashi Motors Ltd, K | 8,314 |
| Tal Van Machine Shop Ltd | 13,903 |
| Talib, N | 7,799 |
| Talisman Land Resource Consultants | 91,993 |
| Talking Tree Forestery Contracting | 105,972 |
| Tall Totem Transport Ltd | 34,080 |
| Tallen Contracting, Morris | 5,720 |
| Tally-Ho Nanaimo Island Inns Ltd | 9,340 |
| Talstra & Co | 34,248 |
| Talus Construction Ltd | 38,760 |
| Tamalyne Holdings Ltd & Continental Bank Of Canada | 11,125 |
| Tams, H | 19,145 |
| Tanaka Management Inc, Paul H | 12,225 |
| Tanaka, K | 14,725 |
| Tanga Holdings Ltd | 10,822 |
| Tap Trucking | 5,530 |
| Tapp Brothers Logging & Contracting | 17,970 |
| Tara Excavating, Ken | 21,154 |
| Target Canada Productions | 9,595 |
| Target Products Ltd | 55,807 |
| Target Transport Services Ltd | 39,061 |
| Tasco Communications Inc | 5,745 |
| Tasco Supplies Ltd | 21,122 |
| Tasse Enterprises Ltd | 8,640 |
| Tatla Lake Grading | 146,504 |
| Tawa Enterprises Ltd | 156,406 |
| Tayco Paving Co Ltd | 755,944 |
| Tayler, J | 13,688 |
| Taylor Automotive Supplies Ltd | 12,825 |
| Taylor Excavating Ltd, D | 11,300 |
| Taylor Motors Ltd, Ken | 11,214 |
| Taylor Pearson & Carson (B C) | 9,347 |
| Taylor-Wilton Nelson Ltd | 41,610 |
| Taylor, C | 13,706 |
| Taylor, G | 34,448 |
| Taylor, J | 6,007 |
| Taylor, J D | 77,743 |
| Taylor, N C | 7,695 |
| Taylor, O W | 8,774 |
| Taylor, S | 9,029 |
| Teachers Corner | 7,253 |
| Teachers Retirement Savings Plan | 55,105 |
| Teal, P A, Dr | 12,113 |
| Teamwood Traders Ltd | 8,811 |
| Tebbutt, L | 16,586 |
| Tech Mechanical Systems Ltd | 21,140 |
| Technic Central Systems Inc | 53,624 |
| Technical Marketing Associates Ltd | 13,950 |
| Technicon Canada Inc | 68,675 |
| Techwest Enterprises Ltd | 44,847 |
| Tecna Products Inc | 20,599 |
| Teds Trolling & Marine Supplies Ltd | 6,790 |
| Tee Jay Trucking Ltd | 16,342 |
| Teitge, K | 8,518 |
| Tektronix Canada Ltd | 40,276 |
| Tel Air | 11,842 |
| Telair (Dease Lake Div) | 20,713 |
| Tele-Radio Systems Ltd | 11,550 |
| Telephone Answering Service (Victoria) Ltd | 5,703 |
| Telesound Film Recordings Ltd | 8,228 |
| Telex-Tulsa Computer Products Ltd | 1,091,680 |
| Telkwa Cartage Ltd | 15,312 |
| Telkwa Enterprises Ltd | 19,995 |
| Telkwa Service Centre (1979) Ltd | 9,380 |
| Telonics Canada | 25,789 |
| Telonics Inc | 51,913 |
| Teltone Ltd | 6,765 |
| Tenajon Centre Investments Ltd | 23,452 |
| Tensar Corp, The | 351,709 |
| Tensor Engineering | 9,697 |
| Ter Contracting Co Ltd | 17,850 |
| Tera Environmental Consultants Ltd | 19,448 |
| Tercon Contractors Ltd | 953,981 |
| Terminal City Iron Works Ltd | 6,579 |
| Terminal Sheet Metal | 11,811 |
| Terr-Air Rotary Ltd | 7,265 |
| Terra Irrigation Ltd | 8,365 |
| Terra Trac Enterprise Ltd | 73,303 |
| Terrace Air Ltd | 25,955 |
| Terrace Builders Centre Ltd | 11,866 |
| Terrace Co-Operative Association | 31,331 |
| Terrace Community Services Society | 6,465 |
| Terrace Excavating (1974) | 13,747 |

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|---|---|
| Terrace H & H Builders Ltd | 1,033,002 |
| Terrace Motors Ltd | 55,951 |
| Terrace Paving Ltd | 129,477 |
| Terrace Radiator & Battery Service Ltd | 6,380 |
| Terrace School District 88 | 534,121 |
| Terrace Shell & Car Wash | 6,480 |
| Terrace Sight & Sound | 7,097 |
| Terrace Steel Works Ltd | 20,422 |
| Terrace Totem Ford Sales Ltd | 61,314 |
| Terrace Travel Ltd | 35,689 |
| Terraceview Lodge Society | 55,680 |
| Terrasol Revegetation Erosion Control Ltd | 79,501 |
| Terrico Trucking, B | 14,307 |
| Terry Logging Ltd | 6,974 |
| Tessler Brothers (1969) Ltd | 18,711 |
| Tetrad Computer Applications Ltd | 9,457 |
| Tex-Pro Western Ltd | 134,507 |
| Texaco Canada Inc | 988,072 |
| Texaco Canada Resources Ltd | 114,788 |
| Texaco Mountaineer Service | 6,734 |
| Texcan Cables Ltd | 36,924 |
| Texel | 5,280 |
| Theo Construction Ltd | 507,062 |
| Thermopatch (Canada) Inc | 10,811 |
| Thetis Island Improvement District | 6,640 |
| Thibault, L | 6,498 |
| Thicke Engineering Ltd, R B | 10,442 |
| Thideman Logging Ltd | 40,642 |
| Thielen, B | 5,408 |
| Thierbachs Contracting Ltd | 5,754 |
| Thies Aviation Service | 20,719 |
| Thiessen Equipment Ltd | 31,034 |
| This & That Emporium | 21,117 |
| Thom Ltd, W A | 12,821 |
| Thomas, C | 22,983 |
| Thomas, G J W | 18,023 |
| Thomas, H O | 42,108 |
| Thomas, J | 7,064 |
| Thomas, K R | 32,523 |
| Thomas, M A | 30,068 |
| Thomas, R | 17,159 |
| Thome & Hoy | 11,540 |
| Thompson & Neville Ltd | 14,834 |
| Thompson Bros | 12,585 |
| Thompson Heating Ltd | 5,469 |
| Thompson Ltd, T | 14,021 |
| Thompson Nicola Regional Hospital District | 827,749 |
| Thompson Valley Insurance Services Ltd | 39,622 |
| Thompson, D G | 41,445 |
| Thompson, E | 8,225 |
| Thompson, G | 93,166 |
| Thompson, K | 19,911 |
| Thompson, L | 27,000 |
| Thompson, R N | 6,639 |
| Thomson & Associates Ltd, T M | 757,432 |
| Thomson & Sons | 62,778 |
| Thomson Sprayers (Island 1981) Ltd | 42,863 |
| Thomson Trucking, Fred | 21,057 |
| Thomson, G | 28,941 |
| Thomson, T M | 6,803 |
| Thor Construction Ltd | 14,384 |
| Thorne Riddell | 68,457 |
| Thorne Riddell Inc | 19,965 |
| Thorne Stevenson & Kellogg | 85,058 |
| Thorne, G | 25,343 |
| Thorne, J | 10,247 |
| Thornhill Grocery | 24,697 |
| Thornton, J | 8,519 |
| Three Crowns-Tre Kronor Catering Ltd | 32,117 |
| Three Phase Rebuilders | 14,688 |
| Three Vets Ltd | 8,531 |
| Thunderbird Drilling & Blasting | 9,201 |
| Thunderhill Sand & Gravel Ltd | 17,865 |
| Thurber Consultants Ltd | 671,557 |
| Tidballs Hardware | 5,668 |
| Tidy Welders Ltd | 47,554 |
| Tilden Rent-A-Car | 11,844 |
| Timber Bay Contracting Ltd | 15,504 |
| Timber Span Bridge Builders Ltd | 21,052 |
| Timber Trails Equipment & Rentals Ltd | 5,173 |
| Timberland Supply Co Ltd | 48,572 |
| Timberline | 25,125 |
| Timberline Inventory Service | 27,250 |
| Time Systems Victoria | 52,925 |
| Times-Colonist | 51,370 |
| Timm Enterprises Ltd | 5,511 |
| Timrek Building Systems Ltd | 79,577 |
| Tingstad Trucking Ltd, Sheldon | 5,692 |
| Tingstad, S | 33,500 |
| Tinker Kueng & Co | 23,808 |
| Tinsley Bros Enterprises Ltd | 26,880 |
| Tireland | 6,840 |
| Titan Steel & Wire Co Ltd | 37,104 |
| Tobin, A | 32,203 |
| Todd, H C | 13,038 |
| Todman, J | 6,766 |
| Toebosch Ltd, Larry | 9,271 |
| Toews Trucking, H | 12,292 |
| Toledo Scale | 8,134 |
| Tolkamp Contracting & Equipment Rental | 54,237 |
| Tolman, D | 15,694 |
| Tolmie & Walker | 20,932 |
| Tolsons Enterprises Ltd | 5,194 |
| Tolway Enterprises Ltd, J | 23,020 |
| Toma Enterprises | 22,379 |
| Tomenson Saunders Whitehead Ltd | 5,520 |
| Tomlinson Contracting Ltd | 9,165 |
| Tommys Septic Tank Service | 5,840 |
| Tompkins Oilfield Construction (1984) | 6,503 |
| Toms Trucking & Hiab Service | 9,773 |
| Tool Box Rentals, The | 45,489 |
| Top Crop Farm & Garden Supply Ltd | 10,211 |
| Topcoat Painting | 16,519 |
| Topper Floats Ltd | 49,738 |
| Tor Tor Trucking | 13,718 |
| Torgerson Logging Ltd | 27,291 |
| Toro Excavating Ltd | 7,512 |
| Toronto-Dominion Bank, The | 38,550 |
| Toshiba Of Canada Ltd | 9,682 |
| Total Graphics | 85,191 |
| Total Petroleum (Na) Ltd | 86,869 |
| Total Reporting Service | 12,901 |
| Totem Gulf Service | 5,216 |
| Totem Mercury Sales Ltd | 97,943 |
| Totem Welding Supplies Ltd | 5,195 |
| Totland Welding Ltd, O | 23,607 |
| Touche Ross & Partners | 120,643 |
| Tower Brothers Equipment | 149,447 |
| Tower Enterprises Ltd, M C | 56,207 |
| Tower Fence Products | 9,962 |
| Towers Perrin Forster & Crosby | 11,530 |
| Town & Country Construction Parksville Ltd | 37,106 |
| Town & Country Propane Ltd | 6,070 |
| Town & Country Towing | 16,118 |
| Town & Country Tree Service Ltd | 18,362 |
| Town Centre Chevrolet Oldsmobile Ltd | 705,605 |
| Town Of Gibsons | 15,056 |
| Town Of Hope | 35,999 |
| Town Of Osoyoos | 92,145 |
| Town Of Sidney | 15,040 |
| Towne Marketing Shoppe Ltd | 10,558 |
| Townsend Construction Co Ltd | 8,530 |
| Toyo Video Co Ltd | 85,477 |
| Trac & Trail Equipment Co Ltd | 8,049 |
| Trace & Sons Ltd, A | 10,356 |
| Tracon Training Consultants Corp | 11,453 |
| Trade Engraving Co Ltd | 55,779 |
| Traeger Distributors Ltd | 14,157 |
| Trail Cartage & Storage Ltd | 20,042 |
| Trail Daily Times | 7,303 |
| Trail Esso Self Service | 5,426 |
| Trail Regional Hospital | 7,569 |
| Trail School District 11 | 561,383 |
| Training Group, The | 43,358 |
| Trans Canada Glass Ltd | 66,421 |
| Trans Global Equipment Ltd | 9,880 |
| Trans Mountain Pipe Line Co Ltd | 3,871,468 |
| Trans North Air | 59,097 |
| Trans Pacific Reforestation Ltd | 50,643 |
| Trans-Western Electric Ltd | 84,181 |
| Transcanadian Reforestation Suppliers Inc | 14,486 |
| Transport International Pool Of Canada Ltd | 23,092 |
| Transwest Helicopters (1965) Ltd | 132,048 |
| Travel Unlimited | 6,616 |
| Traveleyden Tours Ltd | 22,951 |
| Travelodge Ltd | 5,198 |
| Travelworld | 105,222 |
| Travenol Canada Inc | 2,056,568 |
| Treadstone Forestry Consultants Ltd | 20,708 |
| Treasurer Of Ontario, The | 31,206 |
| Treat, G | 18,900 |
| Treck Photographic Of Canada Ltd | 8,224 |
| Tree Island Steel Co Ltd | 141,039 |
| Tree People, The | 23,203 |
| Treen Glove Co Ltd | 10,062 |
| Tregillas Photography Ltd, Henry | 6,274 |
| Tremblay Service | 5,672 |
| Trench Contracting Ltd | 56,215 |
| Tresholme, W M | 9,626 |
| Tri Valley Construction Ltd | 150,255 |
| Tri-Kon Precast Products Ltd | 192,507 |
| Tri-Lake Ready Mix Ltd | 10,646 |
| Tri-Metal Fabricators Ltd | 5,093 |
| Tri-Star Logging Ltd | 5,557 |
| Tri-Western Helicopter Corp | 17,910 |
| Triathlon Mapping Corp | 14,572 |
| Trican Theatre Management Ltd | 10,319 |
| Triffo Engineering Ltd | 10,050 |
| Trigger General Contracting Ltd | 25,054 |
| Trilec Installations (1981) Ltd | 37,613 |
| Trill & Associates, D | 6,975 |
| Trillium Projects Ltd | 21,312 |
| Trimseal Plastics Ltd | 48,238 |
| Trineer, T W | 38,548 |
| Trio Ready-Mix (1971) Ltd | 6,945 |
| Trio-Travel Ltd | 52,614 |
| Triphoto Color Lab | 5,033 |
| Triple D Auto Service Ltd | 13,362 |
| Triple G Logging Ltd | 5,278 |
| Triple J Enterprises | 11,425 |
| Tritech Industries Ltd | 20,641 |
| Triton Research | 18,464 |
| Trotter, F | 24,251 |
| Trout Construction Ltd | 6,940 |
| Trowelex Equipment Rentals & Sales | 14,541 |
| Trubiak, M | 13,949 |
| Truckline Parts | 66,040 |
| True Colour Photo Labs Ltd | 8,373 |
| Truesdale, L T | 8,750 |
| Tuberculous & Chest Disabled Veterans Association | 8,122 |
| Tucker Logging Ltd, Larry | 6,398 |
| Tudor Sales Ltd | 20,947 |
| Tulsa Computer Products Ltd | 123,674 |
| Tumbler Ridge Insurance Services Ltd | 10,489 |
| Tupps Trucking Ltd | 57,526 |
| Turbo Resources Ltd | 62,344 |
| Turbo Transport (1978) Ltd | 20,079 |
| Turnbull Custom Trucking & Grading Ltd | 8,823 |
| Turner & R Goetz, L | 8,195 |
| Turner & Son Trucking, Ed | 5,722 |
| Turner Contracting Ltd, Laverne | 9,645 |
| Turner Excavating, Ross | 7,534 |
| Turner Gas & Oil Co, W | 73,457 |
| Turner Loading & Hauling | 86,232 |
| Turner Trucking, F | 14,340 |
| Turner, J | 14,755 |
| Turtle Island Contracting Ltd | 104,877 |
| Turtle Track Contracting Ltd | 69,321 |
| Tweedsmuir Rent-A-Car & Leasing Ltd | 47,524 |
| Tweedsmuir Trucking Ltd | 16,312 |
| Tweedsmuir Wilderness Centre | 10,950 |
| Twig Contracting Ltd | 18,538 |
| Twin City Meats Ltd | 8,008 |
| Twin H Moving & Storage | 51,655 |
| Twin H Moving & Storage (PG) Ltd | 11,132 |
| Twin River Electric & Heating Ltd | 5,565 |
| Twinpak Inc | 32,181 |
| Two-Jays Silviculture | 10,285 |
| Tyee Airways Ltd | 26,075 |
| Tyee Building Supplies Ltd | 7,856 |
| Tyee Excavating Ltd | 13,035 |
| U B C Bookstore | 16,241 |
| U B C Pathology | 107,948 |
| U S V Canada Inc | 16,398 |
| U-Frame-It | 5,780 |
| U-Haul Co (Canada) Ltd | 6,808 |
| Ucluelet Contracting Co Ltd | 24,846 |
| Ulkatcho Indian Band | 8,972 |
| Ulstein Maritime Ltd | 64,283 |
| Ultra Litho Printing | 13,516 |
| Ultramar Oil & Gas | 165,925 |
| Uncha Lake Logging Ltd | 56,758 |
| Underhill, E A | 35,224 |
| Underwood Mclellan Ltd | 753,374 |
| Underwriters Adjustments Bureau Ltd | 25,634 |
| Unemployment Insurance Commission Deductions—Matching | 21,413,696 |
| Uniglobe Freedom Travel Ltd | 47,657 |
| Uniglobe Glenmar Travel Inc | 26,223 |
| Union Bay Waterworks District | 40,118 |
| Union Carbide Canada Ltd | 9,225 |
| Union Electric Supply Co Ltd | 7,809 |
| Union Fencing Ltd | 14,823 |
| Union Oil Co Of Canada Ltd | 5,932,802 |
| Union Tractor (P G) Associate Co Ltd | 7,565 |
| Union Tractor Ltd | 7,535 |
| Uniroyal Centres | 13,973 |
| Uniroyal Ltd | 32,228 |
| Unitarp Industries Ltd | 8,608 |
| United Automotive Distributors Ltd | 28,312 |
| United Church Of Canada | 11,541 |
| United Contractors Ltd | 8,483,824 |
| United Disposal Ltd | 9,383 |
| United Oil Services | 16,929 |
| United Towing Ltd | 10,324 |
| United Tree Services Ltd | 18,338 |
| United Van Lines Canada Ltd | 7,438 |
| United Warehouse Equipment | 65,670 |
| Uniwing Canada Ltd | 37,665 |
| Unitow Services (1978) Ltd | 29,802 |
| Unitren Industries Ltd | 78,777 |
| Universal Fastening & Concrete Accessories | 66,110 |
| Universal Reproductions & Engineering Supplies | 6,423 |
| Universal Sound & Video | 8,600 |
| Universal Tire Inc | 28,210 |
| University Associates Of Canada Inc | 5,161 |

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|---|---|
| University Of Alberta | 21,028 |
| University Of B C | 895,696 |
| University Of Calgary | 5,863 |
| University Of Chicago Press | 30,995 |
| University Of Idaho | 66,449 |
| University Of Saskatchewan | 16,772 |
| University Of Victoria | 195,774 |
| Univeyor B C Ltd | 15,892 |
| Upjohn Co Of Canada | 48,103 |
| Upland Excavating (1971) Ltd | 11,045 |
| Upper Nicola Indian Band | 18,792 |
| Upper Nicola Trucking | 11,311 |
| Upshon & Associates Graphics | 78,336 |
| Urban Development & Marketing Services | 35,602 |
| Urban Systems Ltd | 98,280 |
| Urbanics Consultants Ltd | 14,350 |
| Urchuk Contracting, Keith | 6,750 |
| Urist Chemical Laboratory | 5,601 |
| Urquhart, J B | 51,660 |
| Usher & Associates, W D | 6,350 |
| Utec Industries Corp | 41,945 |
| V & H Contracting Ltd | 54,430 |
| V & L Enterprises | 11,158 |
| V G C Construction Ltd | 18,000 |
| V G D Construction Co Ltd | 8,129 |
| V Line Construction Ltd | 47,092 |
| V O T Transport Ltd | 5,992 |
| Vaagen Mills Ltd | 17,738 |
| Val Mac Holdings Ltd | 38,078 |
| Valemount Home Centre | 7,119 |
| Valentine Farm | 61,045 |
| Valley Blades Ltd | 55,057 |
| Valley Building Supplies | 5,354 |
| Valley Concrete Finishing Co | 8,396 |
| Valley Ford Sales Ltd | 8,178 |
| Valley Forge Automotive Of Canada Ltd | 22,058 |
| Valley Fuel Injection Ltd | 18,825 |
| Valley Oxygen & Metals | 11,705 |
| Valley Paint & Paper | 9,397 |
| Valley Rentals Ltd | 5,530 |
| Valley Rite-Mix Ltd | 11,588 |
| Valley Supply Co Ltd | 57,152 |
| Valley Tire Ltd | 12,301 |
| Valmac Holdings Ltd | 15,279 |
| Vals Food Mart | 51,714 |
| Value Contracting | 6,626 |
| Van Alstine, S | 64,576 |
| Van Campen, M J | 8,976 |
| Van Construction | 1,297,703 |
| Van Dusen Aircraft Supplies | 19,017 |
| Van Es, R | 162,468 |
| Van Gilder, G | 8,175 |
| Van Horne Electric Ltd | 47,193 |
| Van Kampen Land Ltd | 11,250 |
| Van Klaveren Ltd | 6,426 |
| Van Mook Bulldozing Inc | 72,243 |
| Van Mook Contracting Ltd | 15,269 |
| Van Waters & Rogers Ltd | 1,287,673 |
| Van-Kam Freightways Ltd | 47,881 |
| Van-Whole Produce Ltd | 123,945 |
| Vananda Waterworks District | 9,350 |
| Vancal Reproductions Group | 154,814 |
| Vance Holdings Ltd | 7,183 |
| Vance Motors Ltd | 5,092 |
| Vancouver Art Gallery Association | 5,669 |
| Vancouver Axle & Frame Ltd | 5,540 |
| Vancouver Bio-Machine Systems Ltd | 153,635 |
| Vancouver Business Forms Ltd | 5,415 |
| Vancouver City Savings Credit Union | 12,128 |
| Vancouver Community College | 89,966 |
| Vancouver Customs Brokers Ltd | 10,975 |
| Vancouver Distribution Centres Ltd | 22,069 |
| Vancouver General Hospital | 115,784 |
| Vancouver Graphtech Sales Ltd | 79,247 |
| Vancouver Independent Reporters | 23,668 |
| Vancouver Island Brass Foundry Ltd | 100,366 |
| Vancouver Island Cave Exploration Group | 5,039 |
| Vancouver Island Coach Lines Ltd | 10,357 |
| Vancouver Island Helicopters Ltd | 608,076 |
| Vancouver Island North School District 85 | 368,265 |
| Vancouver Island Players | 7,880 |
| Vancouver Island Regional Library District | 1,442,474 |
| Vancouver Island Tourist Service Ltd | 135,842 |
| Vancouver Island West School District 84 | 28,484 |
| Vancouver Magazine Service Ltd | 107,837 |
| Vancouver Mill Pads (1981) Ltd | 9,342 |
| Vancouver School District 39 | 878,447 |
| Vancouver Shipyards Co Ltd | 190,653 |
| Vancouver South Constituency Secretarial Services | 49,860 |
| Vancouver Tooling Ltd | 14,188 |
| Vancouver-Point Grey Secretarial Services | 11,321 |
| Vancouver-Richmond Association For The Mentally Retarded | 11,784 |
| Vancouver-Richmond Association For The Mentally Handicapped People | 5,455 |
| Vandale, F | 11,377 |
| Vandenberg, M S | 7,902 |
| Vanderbilt Auto Body Ltd | 7,360 |
| Vanderburgh Scott & Darcy | 103,368 |
| Vanderspeng & Sons Construction | 82,333 |
| Vanderhoof Flying Service Ltd | 42,991 |
| Vanderhoof Transfer Ltd | 11,491 |
| Vanderpols Eggs Ltd | 74,372 |
| Vanderveen Construction Ltd | 46,777 |
| Vane Lawn & Garden Services Ltd | 109,900 |
| Vanous Counselling Service | 9,450 |
| Vanguard Equipment (Western) Ltd | 18,213 |
| Vanport Enterprises Ltd | 13,304 |
| Varah Ltd, L A | 41,734 |
| Varian Canada Inc | 40,985 |
| Variety Farm Training Centre | 7,800 |
| Varsity Automotive Ltd | 6,181 |
| Vary Industries Ltd | 184,822 |
| Veale Holdings Ltd, G | 82,671 |
| Vedder Transport Ltd | 81,848 |
| Vegetation Systems Research | 12,574 |
| Venner, P | 11,382 |
| Venture Paving Ltd | 1,810,331 |
| Verboven, A | 6,170 |
| Verburn Supply Ltd | 16,515 |
| Verhelst & Adyson, I | 6,165 |
| Verigin & Sons, N | 5,135 |
| Verigin Industries Ltd | 18,974 |
| Vernon Bros Developments Ltd | 7,251 |
| Vernon Contractor, Pat | 25,000 |
| Vernon Cycle City Ltd | 10,975 |
| Vernon Daily News | 6,936 |
| Vernon Electric Ltd | 67,776 |
| Vernon Fruit Union | 41,834 |
| Vernon Helicopters Ltd | 218,819 |
| Vernon Irrigation District | 5,590 |
| Vernon Jubilee Hospital | 15,290 |
| Vernon Moving & Storage Ltd | 10,442 |
| Vernon Paving Ltd | 235,893 |
| Vernon School District 22 | 1,943,159 |
| Vernon Snowmobile Association | 5,460 |
| Vernon, F D S | 77,761 |
| Versatech Products Inc | 47,280 |
| Versatile Contracting | 9,341 |
| Versatile Fab & Machine Ltd | 27,648 |
| Versatile Ventures Ltd | 14,612 |
| Vertesi, L, Dr | 39,180 |
| Vial Contracting, Randy | 6,694 |
| Vial Enterprises Ltd | 7,102 |
| Via Truck Rentals Ltd | 28,482 |
| Viatran Corp | 5,553 |
| Vic Van Isle Construction Ltd | 89,326 |
| Vickers & Palmer In Trust | 46,405 |
| Vics Landscaping | 17,911 |
| Vics Landscaping Ltd | 26,194 |
| Victoria Ambulance Employees Fund | 33,526 |
| Victoria Book & Stationery Co Ltd | 404,450 |
| Victoria Commonwealth Society | 14,300 |
| Victoria Customs Brokers Ltd | 5,623 |
| Victoria File Tech | 24,880 |
| Victoria Foundries Ltd | 156,460 |
| Victoria General Hospital (Helmcken) | 10,420 |
| Victoria Marine Electric Ltd | 11,566 |
| Victoria Microfilm Co | 65,296 |
| Victoria Personal Computers Ltd | 41,464 |
| Victoria Printing Centre | 29,891 |
| Victoria Regional Laundry Society | 47,027 |
| Victoria Security Patrol Ltd | 61,910 |
| Victoria Travel Shoppe Ltd, The | 29,968 |
| Victoria Van & Storage Co Ltd | 8,802 |
| Video Only | 68,540 |
| Vieira Bros Holdings Ltd | 23,395 |
| View Construction Ltd | 6,442,748 |
| View Royal Fire Protection District | 202,883 |
| Vihar Construction Ltd | 162,090 |
| Viking Helicopters Ltd | 136,981 |
| Village Chrysler | 6,659 |
| Village Esso 80 | 5,489 |
| Village Insurance Services Ltd | 16,776 |
| Village Of Alert Bay | 12,312 |
| Village Of Cache Creek | 56,132 |
| Village Of Chase | 14,333 |
| Village Of Cumberland | 56,250 |
| Village Of Fraser Lake | 6,676 |
| Village Of Lions Bay | 220,935 |
| Village Of Lumby | 8,459 |
| Village Of McBride | 5,910 |
| Village Of Midway | 6,349 |
| Village West Collision | 7,450 |
| Villeneuve, D | 10,207 |
| Villers Air Services Ltd | 127,194 |
| Vimar Machinery Ltd | 343,430 |
| Vincent, B L | 14,872 |
| Vipond, R | 23,607 |
| Vim Truck Rentals (1978) Ltd | 5,959 |
| Viram, S | 10,794 |
| Vista Alegre | 64,315 |
| Visual Education Centre | 54,124 |
| Visual Information Systems | 8,080 |
| Visualtek | 28,200 |
| Vlaar Backhoe Service, H | 11,079 |
| Vogue Portraits & Cameras Ltd | 5,185 |
| Volkmann, H H | 18,291 |
| Vong, T | 8,387 |
| Vosburgh, J | 7,209 |
| Voykin Bros Contracting Ltd | 9,254 |
| Vulcan Industrial Packaging Ltd | 16,596 |
| Vulcan Machinery & Equipment Ltd | 13,722 |
| Vus Enterprises | 7,143 |
| W & W Construction Ltd | 83,671 |
| W B Audiotron Enterprises Ltd | 28,917 |
| W L Construction Ltd | 234,910 |
| W M Logging Co Ltd | 21,400 |
| W M Tire Service Ltd | 13,306 |
| W R Communications Ltd | 83,036 |
| W R Construction Products Ltd | 7,462 |
| W R Trucking | 20,586 |
| W Ross Macdonald School, The | 155,595 |
| W S W Holdings Ltd | 39,343 |
| W T H Canada Inc | 8,279 |
| Waddington, J | 25,918 |
| Wade Cedar Products Ltd | 9,809 |
| Wade Co Ltd, Norman | 212,296 |
| Wade Contracting Ltd | 10,610 |
| Wade, A | 34,612 |
| Wadlegger Logging & Construction Ltd | 12,048 |
| Wadsworth Publishers Canada Ltd | 676,789 |
| Wager Trucking, F | 5,193 |
| Wager, G | 43,144 |
| Waglisla Air Inc | 29,322 |
| Wagon Road Agencies | 6,006 |
| Wainbee Ltd | 5,548 |
| Wainoco Oil & Gas Ltd | 251,636 |
| Wajax Industries Ltd | 357,045 |
| Wajo Enterprises Ltd | 7,090 |
| Wakiwa Construction Ltd | 38,792 |
| Walco Industries Ltd | 9,749 |
| Walcot Contracting | 11,866 |
| Waldie, J S | 9,016 |
| Waldron Holdings Ltd, W C | 18,892 |
| Waldron, R | 6,673 |
| Wales, C | 17,045 |
| Walker & Associates, John | 37,170 |
| Walker & P Kennedy, G | 11,871 |
| Walker & Son Bulldozing | 17,509 |
| Walker Contracting Ltd, R L | 104,219 |
| Walker Leonard Advertising Ltd | 94,526 |
| Walker, D A | 23,321 |
| Walker, E | 9,740 |
| Walker, H | 6,150 |
| Walker, J | 8,992 |
| Walker, R | 8,550 |
| Walker, S | 20,833 |
| Walker, W | 5,550 |
| Wall Contracting Ltd, H J | 32,409 |
| Wall, G J | 33,857 |
| Wallace Upholstery & Drapery Ltd | 6,573 |
| Wallace, A | 34,448 |
| Wallace, G G | 10,487 |
| Waller Enterprises, Tom | 5,544 |
| Walls & Son Ltd, Fred | 56,796 |
| Walls, J | 8,796 |
| Wallys Backhoe Service | 6,532 |
| Walters Bulldozing & Repairs Ltd | 271,099 |
| Walters Welding Ltd | 11,716 |
| Walters, H R | 27,097 |
| Walters, H R | 8,445 |
| Walther, G L, Dr | 6,190 |
| Walts Holdings Ltd, G | 6,844 |
| Walts Trucking (1981) Ltd | 12,161 |
| Wampole Inc | 18,101 |
| Wang Canada Ltd | 3,544,431 |
| Wanan Enterprises Ltd | 32,411 |
| Warburton, H C | 13,625 |
| Ward Music Ltd | 23,104 |
| Ward Pontiac Buick G M C (1980) Ltd | 14,207 |
| Ward, A | 14,418 |
| Ward, G W | 5,076 |
| Ward, J | 18,151 |
| Ward, M | 7,194 |
| Warde, C D | 9,520 |
| Warde, L | 8,798 |
| Wardell Loggers Troubleshooting Service Ltd | 5,863 |
| Wards Auto Parts | 5,986 |
| Wards Contracting Ltd | 21,173 |
| Wards Natural Science Ltd | 6,374 |
| Warrensdean, T | 12,913 |
| Warn, P | 11,052 |
| Warner-Lambert Canada Ltd | 16,899 |
| Warren, A | 10,684 |
| Warrens Automotive Service Ltd | 5,576 |
| Warrington, J | 6,448 |
| Warrington, R | 12,568 |

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|---|---|
| Wass Breathing Equipment | 24,137 |
| Wasty, G H, Dr | 10,340 |
| Watchell Holdings Ltd | 87,845 |
| Waterer, F | 12,920 |
| Waterfield, N | 5,175 |
| Waterous G M Diesel Ltd | 13,306 |
| Waters, B M | 8,250 |
| Watkin Motors Ltd | 15,380 |
| Watkins Grading Ltd, Merv | 50,042 |
| Watson Computer Products Inc | 12,752 |
| Watson Contracting, Wayne | 6,905 |
| Watson Developments Ltd | 57,584 |
| Watson Lake Bus Lines Co Ltd | 5,881 |
| Watson Ltd, John | 30,919 |
| Watson, K | 21,001 |
| Watson, K | 8,010 |
| Watson, S | 34,913 |
| Watson, S G E | 6,564 |
| Watt Films Inc, G | 45,166 |
| Watters, F | 5,566 |
| Watts, A | 5,344 |
| Waugh, B D | 5,988 |
| Waymarc Industries Ltd | 10,117 |
| Waymarc Sales Corp | 18,027 |
| Wayne & Associates, M | 8,490 |
| Waynes Tractor Services | 34,344 |
| Wayside Industrial Supply | 7,403 |
| Wayside Service (1968) Ltd | 40,707 |
| Wessel Security Corp | 12,336 |
| Weather B Transport Co Ltd | 26,924 |
| Weaver Petroleum Services | 17,146 |
| Weaver, K C | 16,825 |
| Web Press Graphics Ltd | 70,551 |
| Webb & Trace Ltd | 1,532,737 |
| Webb, M | 6,950 |
| Webber & Co | 29,168 |
| Webster, B | 29,235 |
| Weddell, G | 45,499 |
| Wedgemont Drilling & Blasting (1982) Ltd | 5,841 |
| Wedmann, W | 202,736 |
| Weedco | 42,048 |
| Weekes Photo Graphics Ltd | 7,552 |
| Weeks & Humphreys | 5,893 |
| Weeks Construction Inc | 13,301 |
| Weir Bros Heavy Hauling Ltd | 39,582 |
| Weir Trucking, T H | 16,501 |
| Weismiller Transport Ltd, W A | 23,196 |
| Weiss Co Ltd, John G | 18,698 |
| Weldco Ltd | 32,560 |
| Weldwood Of Canada Ltd | 87,319 |
| Wellington Consultants Ltd | 33,801 |
| Wellmark Diagnostics Ltd | 7,965 |
| Wells Holding Ltd | 52,812 |
| Wells, S | 21,331 |
| Wells, V | 16,070 |
| Wenstar Enterprises Ltd | 61,239 |
| Wes-Coast Radiators | 6,338 |
| Wes-Tel Communication Services Ltd | 12,132 |
| Wesco Contracting Ltd | 630,162 |
| Wesco Industries Ltd | 13,189 |
| Wescom Electronics Ltd | 154,116 |
| Wess Consulting | 16,096 |
| West Arm Truck Lines Ltd | 38,385 |
| West Bridge Corp | 371,034 |
| West Bros Frames & Chairs Ltd | 11,940 |
| West Chemical Products Of Canada Ltd | 5,873 |
| West Coast Engineering Ltd | 923,184 |
| West Coast General Hospital | 12,405 |
| West Coast Liquidators | 28,118 |
| West Coast Machinery Ltd | 46,661 |
| West Coast Paving | 1,264,498 |
| West Coast Public Affairs Group | 5,673 |
| West Coast Welding Supplies Ltd | 7,008 |
| West Crystal Co Ltd | 19,915 |
| West End Chevron Service | 8,057 |
| West Fraser Building Supplies Ltd | 29,315 |
| West Kootenay Labour Centre | 6,500 |
| West Kootenay Reinforcing Ltd | 12,027 |
| West Point Rentals Ltd | 10,982 |
| West Shore Constructors Ltd | 226,567 |
| West Studios Ltd, W D | 8,661 |
| West Transfer (1965) Ltd | 25,626 |
| West Vancouver School District 45 | 91,594 |
| West-Can Auto Supply | 14,254 |
| West-Can Communications Ltd | 201,427 |
| West-Wind Nursery | 7,040 |
| Westank-Willock | 11,223 |
| Westar Timber Ltd | 44,604 |
| Westaway Ross & Walters | 23,437 |
| Westbank Indian Council | 27,933 |
| Westbank Irrigation District | 56,995 |
| Westbay Instruments Ltd | 26,111 |
| Westbec Holdings Ltd | 17,092 |
| Westbrook Management Centre Ltd | 12,734 |
| Westburne | 34,371 |
| Westcan Horticultural Specialists Ltd | 22,750 |
| Westcoast Petroleum Ltd | 108,812 |
| Westcoast Reporting Ltd | 27,988 |
| Westcoast Savings Credit Union | 17,684 |
| Westcoast Wilderness Surveys | 6,587 |
| Westeel Agricultural Products | 6,289 |
| Western Air Cooled Engines Ltd | 8,413 |
| Western Beauty Supply Ltd | 9,983 |
| Western Belting & Hose Ltd | 8,112 |
| Western Bindery Ltd | 73,683 |
| Western Brake & Clutch (1981) Ltd | 11,656 |
| Western Business Forms Ltd | 19,777 |
| Western Caissons Ltd | 343,357 |
| Western Canada Hydraulic Laboratories Ltd | 102,287 |
| Western Canada Steel Ltd | 55,433 |
| Western Canada Synod | 9,273 |
| Western Canadian Radiographics Ltd | 6,585 |
| Western Chromatography Supplies | 7,614 |
| Western Concord Manufacturing Ltd | 30,718 |
| Western Coring & Equipment Co Ltd | 42,751 |
| Western Decal Ltd | 7,659 |
| Western Delivery & Moving | 12,670 |
| Western Display Service Ltd | 6,259 |
| Western Ecological Services (BC) Ltd | 9,478 |
| Western Equipment Ltd | 88,459 |
| Western Fence & Gate Ltd | 16,173 |
| Western Fibres Ltd | 60,184 |
| Western Foam Supply Co (1974) Ltd | 6,875 |
| Western Geosystems Inc | 7,030 |
| Western Home Centre & Building Materials Show | 5,398 |
| Western Imperial Distributors Ltd | 82,084 |
| Western Institute For The Deaf | 9,005 |
| Western Integrated Electrical Ltd | 20,430 |
| Western Lath Ltd | 7,783 |
| Western Legal Publications Ltd | 21,548 |
| Western Library Service Supply Ltd | 143,429 |
| Western Management Consultants | 139,867 |
| Western Marine Ltd | 30,697 |
| Western Medi-Aid Products Ltd | 80,750 |
| Western Midland Communications Ltd | 9,763 |
| Western Power Cable Jointing Ltd | 33,701 |
| Western Press Clipping Bureau | 30,545 |
| Western Reforestation Co-Operative | 50,841 |
| Western Renewable Resource Services | 19,649 |
| Western Research | 49,393 |
| Western Scale Co Ltd | 15,316 |
| Western Scientific Services Ltd | 94,470 |
| Western Sleep Products Ltd | 28,474 |
| Western Society For Senior Citizens Services | 11,494 |
| Western Star Trucks Pacific Inc | 7,211 |
| Western Supplies Ltd | 136,456 |
| Western Technical Supply Co Ltd | 139,805 |
| Western Timbermen Ltd | 57,651 |
| Western 80 Enterprises Ltd | 84,512 |
| Westgates Supermarket (1980) Ltd | 5,387 |
| Westgro Sales Inc | 17,635 |
| Westin Bayshore, The | 20,458 |
| Westinghouse Canada Inc | 27,506 |
| Westlake Paving & Aggregates Ltd | 78,801 |
| Westland Tractor Co Ltd | 21,400 |
| Westline Industries Ltd | 5,247 |
| Westland Industrial Supply Ltd | 11,444 |
| Westmin Resources Ltd | 220,783 |
| Westminster Chevrolet Oldsmobile Ltd | 53,704 |
| Westminster Credit Union | 40,155 |
| Westminster Management Consultants | 27,690 |
| Westmount Industries Ltd | 18,146 |
| Weston Bakeries Ltd | 132,806 |
| Westside Fire Protection District | 266,239 |
| Westslope Contracting Corp | 9,270 |
| Westube Co Ltd | 5,181 |
| Westview Agencies Ltd | 39,555 |
| Westward Construction Ltd | 130,100 |
| Westwood Pharmaceuticals | 10,150 |
| Westwood, M J | 5,594 |
| Wetton Associates Inc, C E | 16,731 |
| Weyerhaeuser Canada Ltd | 87,915 |
| Whalley & Son Ltd, E G | 10,766 |
| Whatshan Cattle Co Ltd | 10,855 |
| Wheatley Excavating Ltd, D & R | 6,117 |
| Wheaton Construction Ltd | 24,884 |
| Wheaton, M J | 6,993 |
| Wheeldon Trucking, Barry | 20,449 |
| Wheeler Contracting | 90,619 |
| Whiskey Jack Logging Ltd | 39,241 |
| Whiskeyjack Reforestation Ltd | 62,311 |
| Whiskin, D R | 5,384 |
| White Dove Cleaners | 5,423 |
| White Geophysical Consulting & Services Ltd, Glen E | 15,912 |
| White Lake Logging Co Ltd | 7,900 |
| White Pass Petroleum Services | 14,559 |
| White Saddle Air Services Ltd | 192,189 |
| White, C | 10,812 |
| White, D | 85,456 |
| White, D A | 16,601 |
| White, J | 13,699 |
| Whitecotton, C | 15,313 |
| Whitehead Construction Ltd, T | 58,649 |
| Whitehead Construction Ltd, Ted | 8,210 |
| Whitehead, E | 19,075 |
| Whitehead, J L | 8,430 |
| Whitehead, R | 22,622 |
| Whitelaw, J P, Dr | 19,335 |
| Whites Diving Equipment Ltd | 6,417 |
| Whitewater Motors Ltd | 285,720 |
| Whiteway Linen Services Ltd | 30,729 |
| Whitlock Leasing | 7,782 |
| Whitson & Co | 11,403 |
| Whittaker & Gordon | 10,053 |
| Whittaker, J | 6,623 |
| Whonnock Industries Ltd | 34,158 |
| Wideman, D | 14,030 |
| Wiebe Equipment | 16,464 |
| Wiebe Trucking, G | 8,392 |
| Wiebe, M | 5,345 |
| Wiens Welding | 17,523 |
| Wight Insurance Agency Ltd | 20,930 |
| Wilkerink, G H & G | 5,090 |
| Wilander, C | 14,425 |
| Wilcor Holdings Ltd | 169,565 |
| Wilcox Trucking, B | 7,102 |
| Wild Leitz Canada Ltd | 125,469 |
| Wild Rose Mills Ltd | 19,408 |
| Wildcat Crane Services Ltd | 8,267 |
| Wildcat Pilot Car Services Ltd | 21,118 |
| Wildeman, B J | 9,399 |
| Wilderness Airline (1975) Ltd | 179,869 |
| Wildhorse Valley Tree Planting Co-Op | 11,459 |
| Wildlife Materials Inc | 10,084 |
| Wildlife Review | 21,506 |
| Wildwood Esso (1978) | 6,674 |
| Wildwood Recreational Services | 25,747 |
| Wiley & Sons Canada Ltd, John | 452,412 |
| Wiley, A | 13,764 |
| Wilkinson Co Ltd | 192,602 |
| Wilkinson, D | 5,059 |
| Wilkinson, N S | 7,075 |
| Wille Dodge Chrysler Ltd | 402,991 |
| Willems, A C | 30,430 |
| Williams & Associates Ltd, A A | 71,341 |
| Williams & Associates Ltd, D H | 15,859 |
| Williams & Associates, E A | 8,554 |
| Williams & Mackie Ltd | 16,411 |
| Williams Co Ltd, C H E | 17,199 |
| Williams Color Photo Finishing | 8,406 |
| Williams Davie & Co | 29,502 |
| Williams Lake Foreign Car Centre Ltd | 20,293 |
| Williams Lake Marina & Sporting Supply Ltd | 17,631 |
| Williams Lake Radiator & Welding Service Ltd | 5,271 |
| Williams Lake Tribune, The | 18,850 |
| Williams Machinery Ltd | 41,230 |
| Williams Moving & Storage (B C) Ltd | 247,436 |
| Williams Moving & Storage (Cranbrook) Ltd | 15,587 |
| Williams Trucking Ltd, Dave G | 42,020 |
| Williams, B | 9,280 |
| Williams, D | 5,146 |
| Williams, J | 8,133 |
| Williams, R | 20,946 |
| Williamson Blacktop & Landscaping Ltd, H | 1,957,128 |
| Williamson Foods Ltd | 20,398 |
| Williamson Paving Ltd, Jack | 27,610 |
| Williamson, B | 44,918 |
| Williamson, D | 15,891 |
| Willis Cunliffe Tait/Delcan | 1,432,538 |
| Willmont, R C | 31,393 |
| Wills, R | 40,306 |
| Wilson & Cousins Inc | 10,586 |
| Wilson & Proctor Ltd | 12,297 |
| Wilson Barrett & Associates Ltd | 7,198 |
| Wilson Co, H W, The | 5,411 |
| Wilson Concrete Ltd | 40,566 |
| Wilson Construction, R | 12,337 |
| Wilson Consultants Ltd, I R | 7,196 |
| Wilson Contract Hauling Ltd, R E | 5,010 |
| Wilson Mechanical Ltd | 11,535 |
| Wilson Trucking, C | 19,806 |
| Wilson, B | 11,369 |
| Wilson, C | 14,588 |
| Wilson, C E | 8,370 |
| Wilson, D | 21,651 |
| Wilson, D | 6,910 |
| Wilson, G | 8,286 |
| Wilson, J | 9,278 |
| Wilson, R L | 23,082 |
| Wilson, S C | 40,252 |
| Wilson, V J | 17,601 |
| Wilson, W | 6,912 |
| Windermere School District 4 | 1,797,174 |
| Windsor Building Supplies Ltd | 7,520 |
| Windsor Metal Products Ltd | 12,318 |
| Windsor Mill Sales | 7,884 |
| Windsor Plywood | 20,270 |
| Winfield Fire Protection District | 127,060 |

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| Wingham & Peleshok | 10,104 |
| Winser Timber Ltd | 19,814 |
| Winter Contracting Ltd, W H | 5,220 |
| Winter, E | 14,775 |
| Wintershall Oil Of Canada Ltd | 112,989 |
| Winthrop Laboratories | 25,393 |
| Winvan Paving | 804,862 |
| Wire Rope Industries Ltd | 13,040 |
| Wisconsin Foundation For Vocational Education Inc | 37,772 |
| Wiser Electric Ltd | 35,433 |
| Wolf, N | 25,663 |
| Wolfe Chevrolet Oldsmobile Ltd | 61,091 |
| Wolfram, E | 37,914 |
| Wolsey, J J | 47,828 |
| Wood & Co Ltd, G H | 66,688 |
| Wood Bulldozing Ltd, A | 116,913 |
| Wood Contracting Ltd, Ray | 11,446 |
| Wood Contracting, Anthony | 37,906 |
| Wood Vallance Hardware (1963) Ltd | 13,515 |
| Wood-Miller Saw & Knife Ltd | 10,425 |
| Woodbridge Reed & Associates Ltd | 156,550 |
| Woodcrest Holdings Ltd | 29,724 |
| Woodgrove Chevrolet Oldsmobile Ltd | 5,202 |
| Woodland Heavy Equipment Parts Ltd | 8,309 |
| Woodland Supplies Ltd | 5,922 |
| Woodmans Cleaners | 10,395 |
| Woodmere Cattle Co | 22,500 |
| Woodmere Contracting Ltd | 15,866 |
| Woodmere Nursery Ltd | 180,855 |
| Woods Fencing Ltd, Peter | 38,558 |
| Woods Gordon & Co | 7,773 |
| Woods Gordon System Services | 20,680 |
| Woods Petroleum Of Canada Ltd | 136,657 |
| Woods Transport Ltd | 15,604 |
| Woods Trucking, Barry | 7,388 |
| Woods Trucking, Ben | 20,157 |
| Woodward Stores Ltd | 66,124 |
| Woodward, C L | 5,639 |
| Woodward, K B | 28,866 |
| Woodwind Educational Consulting Services | 31,471 |
| Woodworth, J | 8,572 |
| Woolco Department Stores | 39,815 |
| Workers Compensation Board Of B C | 6,657,726 |
| Workman, P | 20,880 |
| World Silviculture Ltd | 1,063,433 |
| Worley, D E | 12,863 |
| Worthington, D | 8,613 |
| Woywitka & B Woywitka & F Haley, N | 26,563 |
| Wozney & Donaldson | 14,483 |
| Wozniak & Walker | 6,673 |
| Wrays Transfer Ltd, L | 8,553 |
| Wrenshell, C A | 14,640 |
| Wright Auto Electric (1982) Ltd, Stan | 7,450 |
| Wright Bros Aviation Ltd | 14,092 |
| Wright Film Associates, John | 42,370 |
| Wright Hillyard & Parry | 9,282 |
| Wright Industrial Maintenance (BC) Ltd | 11,495 |
| Wright Leathley Pryke & Panton | 73,129 |
| Wright Line Of Canada Ltd | 11,086 |
| Wurm & Sons Excavating, Robert | 6,126 |
| Wurzburger, O | 13,190 |
| Wye Tech Service Ltd | 7,385 |
| Wyeth Ltd | 72,943 |
| Wylie, A | 10,634 |
| Wylie, J | 5,020 |
| Wynndel Logging Co Ltd | 27,919 |
| Xerox Canada Inc | 2,097,527 |
| Yamada, M | 5,442 |
| Yan, M | 14,450 |
| Yardley, J | 34,012 |
| Yardley, L | 14,400 |
| Yasek Holdings Ltd | 5,370 |
| Yaworsky, A | 5,076 |
| Yearsley, H K | 11,330 |
| Yellow Quip Rentals Ltd | 8,864 |
| Yellow Springs Instrument Co Inc | 5,252 |
| Yellowhead Chevron | 11,359 |
| Yellowhead Engineering & Technical Services Ltd | 15,660 |
| Yellowhead Helicopters Ltd | 185,452 |
| Yellowhead Inn | 38,188 |
| Yellowhead International Trucks Ltd | 119,798 |
| Yodeler Trucking | 6,562 |
| Yole, D | 22,181 |
| York Painting Ltd | 161,350 |
| Yorks Silviculture Ltd | 90,909 |
| Young, V M | 5,561 |
| Young, W A | 16,110 |
| Younghush, R W, Dr | 22,492 |
| Ysebert, D J | 23,811 |
| Yukon Airways Ltd | 60,426 |
| Yukon Aviation Products Ltd | 8,265 |
| Yuros Trucking Ltd | 13,908 |
| Zamco Enterprises | 10,891 |
| Zeebeck Holdings, A & E | 50,526 |
| Zeiss Canada Ltd, C | 269,197 |
| Zeleny Asphalting Inc | 22,327 |
| Zellers Inc | 25,914 |
| Zenith Graphics Ltd | 18,266 |
| Zenyz, N | 5,031 |
| Zephyr Ford Truck Centre Ltd | 120,927 |
| Zephyr Mercury Sales Ltd | 54,211 |
| Zero Esso Service | 6,529 |
| Zero Logging Ltd | 25,565 |
| Zielke, G | 18,558 |
| Zieske Bros Sawmills Ltd | 17,208 |
| Zimmerman, C | 21,188 |
| Zimonick, S | 5,422 |
| Zoltan Kuun Associates | 311,345 |
| Zoney, L | 11,436 |
| Zumkeller Carpentry, K | 12,847 |
| 1 & 2 Electric Ltd | 6,311 |
| 10-70 Marketing Inc | 6,828 |
| 10Th & Central Chevron | 19,233 |
| 100 Mile Concrete & Gravel Co Ltd | 17,386 |
| 100 Mile District General Hospital | 5,910 |
| 16-25 Transport Ltd | 95,595 |
| 1984 Automotive Newsworld Expo | 7,620 |
| 2 M Trucking | 18,083 |
| 3M Canada Inc | 366,620 |
| 767 Contractors Ltd | 467,961 |
| 99 Truck Parts & Equipment Ltd | 16,618 |
| Suppliers Under $5,000 | 26,444,509 |
| | 2,043,023,904 |
| Deduct receipts and credits applied against expenditures in financial statements but not so applied in the detailed supplier schedule— | |
| Transfers of unallocated benefits to salary and travel listing | (183,503,736) |
| Recoveries of expenditure made on behalf of other agencies | (59,103,180) |
| Sundry recoveries and miscellaneous | (296,935,126) |
| Total supplier payments | 1,503,481,862 |
| Total payments of grants, contributions, and subsidies | 6,150,643,644 |
| Total payments to suppliers | 1,503,481,862 |
| Total expenditures | 7,654,125,506 |

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# Volume 3

Province of British Columbia

# Public Accounts of British Columbia

For the fiscal year ended March 31
1985

## VOLUME III—TRUST FUNDS, CROWN CORPORATIONS AND AGENCIES

HON. HUGH A. CURTIS
*Minister of Finance*

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# ORDER OF PUBLIC ACCOUNTS

## Volume I

Section

Introduction to the Public Accounts

Summary financial statements of the Province .......... A

Combined General and Special Funds (Consolidated Revenue Fund) financial statements .......... B

Consolidated financial statements of the Province .......... C

Trust Funds .......... D

Details of expenditure by ministerial appropriations and statutory appropriations, and detailed Special Funds transactions .......... E

## Volume II

Detailed schedules of salaries, wages, travel expenses and other payments .......... F

## Volume III

Financial statements of Crown corporations and other Government agencies .......... G

Trust Funds, including pension and superannuation funds administered by the Government .......... H

(A table of contents is provided at the beginning of each section.)

## SECTION G

# FINANCIAL STATEMENTS OF CROWN CORPORATIONS AND OTHER GOVERNMENT AGENCIES

## CONTENTS

Page
British Columbia Assessment Authority ..... G 2
British Columbia Buildings Corporation ..... G 10
British Columbia Cellulose Company ..... G 17
British Columbia Development Corporation ..... G 24
British Columbia Educational Institutions Capital Financing Authority ..... G 33
British Columbia Ferry Corporation ..... G 41
British Columbia Food Exhibitions Ltd.
(formerly Surrey Farm Products Investments Ltd.) ..... G 52
British Columbia Harbours Board ..... G 56
British Columbia Health Care Research Foundation ..... G 60
British Columbia Heritage Trust ..... G 66
British Columbia Housing and Employment Development
Financing Authority ..... G 71
British Columbia Housing Management Commission ..... G 77
British Columbia Hydro and Power Authority ..... G 83
British Columbia Institute of Technology ..... G 95
British Columbia Liquor Distribution Branch ..... G 107
British Columbia Lottery Corporation ..... G 115
B.C. Pavilion Corporation ..... G 120
British Columbia Petroleum Corporation ..... G 126
British Columbia Place Ltd. ..... G 132
British Columbia Railway Company ..... G 147
British Columbia Regional Hospital Districts Financing Authority ..... G 156
British Columbia School Districts Capital Financing Authority ..... G 165
British Columbia Steamship Company (1975) Ltd. ..... G 176
British Columbia Systems Corporation ..... G 184
British Columbia Transit ..... G 195
Creston Valley Wildlife Management Authority Trust Fund ..... G 209
Discovery Foundation ..... G 213
Expo 86 Corporation ..... G 223
Health Facilities Association of British Columbia ..... G 236
Housing Corporation of British Columbia ..... G 243
Insurance Corporation of British Columbia ..... G 249
Knowledge Network of the West Communications Authority ..... G 257
Legal Services Society ..... G 264
Medical Services Commission of British Columbia ..... G 268
Metro Transit Operating Company ..... G 272
Ocean Falls Corporation ..... G 278
Pacific Coach Lines Limited ..... G 284
Pacific Vocational Institute ..... G 291
Provincial Capital Commission ..... G 304
Provincial Rental Housing Corporation ..... G 312
Science Council of British Columbia and Secretariat on Science,
Research and Development ..... G 318
Simon Fraser University ..... G 324
Universities Council ..... G 338
University of British Columbia ..... G 342
University of Victoria ..... G 359
W.L.C. Developments Ltd. ..... G 375
Workers' Compensation Board of British Columbia ..... G 383

# BRITISH COLUMBIA ASSESSMENT AUTHORITY

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Chairman and Members of the Board of Directors of the
British Columbia Assessment Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the balance sheet of the British Columbia Assessment Authority as at 31 December 1984 and the statements of revenue, expenditure and equity and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 December 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for employees' past benefits as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
15 March 1985

# BRITISH COLUMBIA ASSESSMENT AUTHORITY
## BALANCE SHEET
## AS AT DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| **ASSETS** | | |
| Current Assets | | |
| Cash and temporary investments | $3,679,414 | $3,123,221 |
| Accounts receivable | 184,780 | 404,092 |
| Prepaid expenses | 208,193 | 243,018 |
| | 4,072,387 | 3,770,331 |
| Fixed Assets (Note 4) | | |
| Land, building, equipment & vehicles | 3,076,528 | 3,029,721 |
| Less accumulated depreciation | 2,345,834 | 2,183,311 |
| | 730,694 | 846,410 |
| | $4,803,081 | $4,616,741 |
| **LIABILITIES AND EQUITY** | | |
| Current Liabilities | | |
| Accounts payable and accrued liabilities | $2,783,589 | $2,484,995 |
| Current portion of long-term liabilities | 28,303 | 49,854 |
| | 2,811,892 | 2,534,849 |
| Long-Term Liabilities | | |
| Employees' past benefits (Note 3) | 719,081 | 758,926 |
| Less current portion | 28,303 | 49,854 |
| | 690,778 | 709,072 |
| | 3,502,670 | 3,243,921 |
| Equity | | |
| Equity in fixed assets | 730,694 | 846,410 |
| Surplus from operations | 569,717 | 526,410 |
| | 1,300,411 | 1,372,820 |
| | $4,803,081 | $4,616,741 |

The accompanying eight notes are an integral part of these financial statements.

Approved by the Authority

L.E. Wight - Chairman of the Board

G. Zorn - Director of Finance

### BRITISH COLUMBIA ASSESSMENT AUTHORITY
### STATEMENT OF REVENUE, EXPENDITURE AND EQUITY
### FOR THE YEAR ENDED DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| REVENUE | | |
| Province of British Columbia grant (Note 5) | $ 7,850,000 | $ 8,397,000 |
| Tax levies (Note 6) | 25,132,534 | 24,882,332 |
| Interest earned | 629,622 | 500,039 |
| Other | 920,865 | 818,646 |
| | 34,533,021 | 34,598,017 |
| EXPENDITURE | | |
| Salaries and fringe benefits | 25,597,753 | 25,375,814 |
| Directors' fees and expenses | 37,421 | 50,880 |
| Accommodation | 2,014,039 | 1,996,315 |
| Travel | 1,232,633 | 1,246,059 |
| Office | 1,924,807 | 1,852,223 |
| Interest expense (Note 7) | 267,538 | 361,994 |
| Professional and special services | 3,263,898 | 2,982,431 |
| Depreciation | 267,341 | 267,165 |
| | 34,605,430 | 34,132,881 |
| EXCESS OF EXPENDITURE OVER REVENUE (1983: REVENUE OVER EXPENDITURE) | [72,409] | 465,136 |
| EQUITY-Beginning of year as previously reported | 2,131,746 | 1,756,638 |
| -Adjustment for employee benefits(Note 3) | [758,926] | [848,954] |
| -As restated | 1,372,820 | 907,684 |
| EQUITY - END OF YEAR | $ 1,300,411 | $ 1,372,820 |

# BRITISH COLUMBIA ASSESSMENT AUTHORITY
## STATEMENT OF CHANGES IN FINANCIAL POSITION
## FOR THE YEAR ENDED DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| Sources of funds: | | |
| From operations (deficit) | $[ 72,409] | $ 465,136 |
| Adjustments: Items not involving current funds: | | |
| Depreciation expense | 267,341 | 267,165 |
| Gain on disposal of fixed assets | [ 16,532] | [ 30,100] |
| | 178,400 | 702,201 |
| Sale of fixed assets | 16,532 | 30,100 |
| | 194,932 | 732,301 |
| Uses of funds: | | |
| Purchase of fixed assets | 151,625 | 222,464 |
| Decrease in long-term liabilities | 18,294 | 49,505 |
| | 169,919 | 271,969 |
| Net increase in working capital | 25,013 | 460,332 |
| Working capital at beginning of year | 1,235,482 | 775,150 |
| Working capital at end of year | $1,260,495 | $1,235,482 |
| Working capital: | | |
| Current assets | $4,072,387 | $3,770,331 |
| Current liabilities | 2,811,892 | 2,534,849 |
| | $1,260,495 | $1,235,482 |

# BRITISH COLUMBIA ASSESSMENT AUTHORITY
## NOTES TO FINANCIAL STATEMENTS
## FOR THE YEAR ENDED DECEMBER 31, 1984

### 1. THE AUTHORITY

The purpose of the Authority is to establish and maintain assessments that are uniform in the whole of the Province in accordance with the Assessment Act.

### 2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles. Significant accounting policies followed in the preparation of these financial statements are:

(a) Fixed assets

Fixed assets are stated at cost. Depreciation is provided on a straight line basis using the following annual rates:

| | |
|---|---|
| Building | 5% |
| Furniture and equipment | 20% |
| Motor vehicles | 20% |

(b) Employees' past benefits

At the time of the formation of the British Columbia Assessment Authority, the Authority negotiated an agreement with those designated employees whose previous working agreements contained clauses which called for payment of certain benefits upon death, retirement or termination of employment. The benefits are recognized as a long term liability, with an amount equal to payments due within the immediate twelve months following the statement date segregated and recognized as a current liability. Adjustments to the liability resulting from changes in salary rates are charged to the current year. Payments of benefits are treated as a reduction of the liability.

(c) Tax levy revenue

Recognition of tax levy revenues is consistent with the provisions of Section 16(3) of the Assessment Authority Act. Tax levy revenue of the Authority is recognized at the time the taxes are levied and collected by the municipality or the Minister of Finance, as applicable.

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1984

## 3. CHANGE IN ACCOUNTING POLICY

In 1983 and prior years employees' past benefits were recognized as an appropriation of surplus, with entitlements recognized as expenditures in the year of payment. They are now recognized as described in Note 2(b). This change has been applied retroactively and the comparative figures for 1983 have been restated. The effect of the change is to decrease the Excess of Expenditure over Revenue by $39,844. (1983: increase the Excess of Revenue over Expenditure by $90,028).

## 4. FIXED ASSETS

| | 1984 | | | 1983 |
|---|---|---|---|---|
| | Cost | Accumulated Depreciation | Net | Net |
| Land | $ 178,000 | $ - | $178,000 | $178,000 |
| Building | 223,249 | 102,867 | 120,382 | 131,544 |
| Furniture & equipment | 1,837,005 | 1,669,801 | 167,204 | 221,078 |
| Motor vehicles | 838,274 | 573,166 | 265,108 | 315,788 |
| | $3,076,528 | $2,345,834 | $730,694 | $846,410 |

## 5. PROVINCE OF BRITISH COLUMBIA GRANT

The Authority, under Section 15 of the Assessment Authority Act is entitled to receive from the Province of British Columbia an operating grant determined by multiplying the Authority's operating costs for its immediately preceding fiscal year by a percentage fixed by order of the Lieutenant-Governor in Council.

## BRITISH COLUMBIA ASSESSMENT AUTHORITY
## NOTES TO FINANCIAL STATEMENTS
## FOR THE YEAR ENDED DECEMBER 31, 1984

### 6. TAX LEVIES

The Authority by by-law, and subject to the prior approval of the Lieutenant-Governor in Council, each year imposes and levies a tax upon all taxable property in the Province. A copy of this by-law is forwarded to the Tax Collector of every municipality in the Province and to the Surveyor of Taxes so that the taxes so levied will be placed on the tax rolls. The proceeds of the taxes so levied and collected by the municipalities or the Minister of Finance constitute the Authority's tax levies revenue.

Under Section 15(4) of the Assessment Authority Act the Authority's annual tax levies are to be "at a rate sufficient to maintain the operating fund." The operating fund is defined under Section 15(3) as "the total amount required to meet the annual operating and capital expenses of the Authority." Section 15(4) further specifies that in determining the rate of taxation to be levied "the Authority shall take into account the amount of the annual operating grant."

Based on the above, there was levied on all taxable property in the Province, except on the property of the British Columbia Hydro and Power Authority, a tax on each class of property at a rate as set out below:

| Class of Property Prescribed under Section 26 of the Assessment Act | Rate of Tax Applied Against each $1,000 of Net Taxable Value of Property |
|---|---|
| Class 1 Residential | $0.1420 |
| 2 Utilities | 0.4970 |
| 3 Forestry | 0.5680 |
| 4 Machinery and Equipment | 0.3976 |
| 5 Industrial | 0.4828 |
| 6 Business and Other | 0.3479 |
| 7 Tree Farm | 1.1360 |
| 8 Seasonal resort, recreational property and fraternal organizations | 0.1420 |
| 9 Farm | 0.1420 |

The same effective rate of tax by property class was levied in 1983.

# BRITISH COLUMBIA ASSESSMENT AUTHORITY
# NOTES TO FINANCIAL STATEMENTS
# FOR THE YEAR ENDED DECEMBER 31, 1984

## 7. FINANCING

Under Section 16(4) of the Assessment Authority Act, the Authority may "pending receipt of the proceeds of the taxes, borrow an amount not exceeding the proceeds of the taxes...and the loan shall be repaid from the proceeds of the taxes."

The maximum borrowings by the Authority outstanding at any time throughout the year were $10,235,000 in 1984 (1983: $12,926,666).

## 8. COMMITMENTS

The Authority is committed to make the following payments on buildings, equipment and motor vehicles leased for periods of more than one year:

| | |
|---|---:|
| 1985 - | $1,718,435 |
| 1986 - | 1,191,906 |
| 1987 - | 978,731 |
| 1988 - | 740,060 |
| 1989 - | 601,101 |
| 1990 - | 64,476 |
| | $5,294,709 |

# BRITISH COLUMBIA BUILDINGS CORPORATION

## Balance Sheet

| | March 31 1985 | March 31 1984 |
|---|---|---|
| | $000's | |
| **Assets** | | |
| Real estate investments | | |
| Income-producing properties (Note 2) | **517,597** | 515,904 |
| Income-producing properties under construction (Note 3) | **23,869** | 37,953 |
| Land held for and under development (Note 4) | **17,960** | 17,292 |
| | **559,426** | 571,149 |
| Investment in British Columbia Place Ltd. (Note 5) | **205,000** | 205,000 |
| Corporate properties and equipment (Note 6) | **8,979** | 9,694 |
| Unamortized debt discount and issue expenses | **28,723** | 36,186 |
| Other assets (Note 7) | **19,833** | 32,740 |
| | **821,961** | 854,769 |
| **Liabilities and Equity** | | |
| Long-term debt (Note 8) | **555,242** | 489,719 |
| Notes payable to the Province of British Columbia (Note 9) | **67,543** | 130,667 |
| Short-term debt (Note 10) | **48,488** | 79,643 |
| Other liabilities (Note 11) | **45,405** | 49,546 |
| Contributions by the Province of British Columbia (Note 12) | **62,516** | 62,427 |
| Retained earnings | **42,767** | 42,767 |
| | **821,961** | 854,769 |

Commitments (Note 13)

On Behalf of the Board:

George A. Rigsby, Director G. A. Rigsby

Dennis F. Truss, Director D. F. Truss.

*The accompanying notes are an integral part of these statements*

### Auditors' Report

To the Lieutenant-Governor-in-Council
Province of British Columbia

We have examined the balance sheet of British Columbia Buildings Corporation as at March 31, 1985 and the statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Buildings Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Vancouver, Canada
May 10, 1985

Peat, Marwick, Mitchell & Co.
CHARTERED ACCOUNTANTS

## Statement of Income

| | Year ended March 31 | |
|---|---|---|
| | **1985** | 1984 |
| | **$000's** | |
| **Revenue** | | |
| Rentals | **216,414** | 217,084 |
| Other income | **17,907** | 9,975 |
| | **234,321** | 227,059 |
| **Expenses** | | |
| Property management | **58,717** | 56,912 |
| Leases | **44,508** | 45,181 |
| Depreciation and amortization | **26,099** | 25,264 |
| Energy | **16,777** | 16,070 |
| Property taxes and grants | **10,758** | 9,515 |
| General and administrative | **10,043** | 9,021 |
| | **166,902** | 161,963 |
| Net income before interest | **67,419** | 65,096 |
| Interest (Note 14) | **63,015** | 56,584 |
| **Net Income** | **4,404** | 8,512 |

## Statement of Retained Earnings

| | Year ended March 31 | |
|---|---|---|
| | **1985** | 1984 |
| | **$000's** | |
| Balance, beginning of year | **42,767** | 34,255 |
| Net income | **4,404** | 8,512 |
| | **47,171** | 42,767 |
| Dividend | **4,404** | — |
| Balance, end of year | **42,767** | 42,767 |

*The accompanying notes are an integral part of these statements*

# Statement of Changes in Financial Position

## Financial Resources Provided By:

| | Year ended March 31<br>**1985** | <br>1984 |
|---|---|---|
| | $000's | |
| Operations | | |
| Net income | **4,404** | 8,512 |
| Charges not requiring current cash outlay<br>Depreciation and amortization | **36,515** | 33,387 |
| Cash flow from operations | **40,919** | 41,899 |
| Long-term debt | **76,662** | 19,250 |
| Increase (decrease) in Contributions by the Province | **89** | (673) |
| Short-term debt | **—** | 27,825 |
| Decrease (increase) in other assets, net | **11,092** | (9,861) |
| | **128,762** | 78,440 |

## Financial Resources Used For:

| | 1985 | 1984 |
|---|---|---|
| Real estate investments | **13,081** | 65,186 |
| Reduction of notes payable to the Province | **63,124** | 11,121 |
| Reduction of short-term debt | **31,155** | — |
| Sinking funds | **7,777** | 6,442 |
| Reduction of long-term debt | **4,500** | — |
| Dividend | **4,404** | — |
| Corporate properties and equipment, net | **580** | 782 |
| Decrease (increase) in other liabilities | **4,141** | (5,091) |
| | **128,762** | 78,440 |

*The accompanying notes are an integral part of these statements.*

# Notes to the Financial Statements

**March 31, 1985**

### 1. Accounting Policies

(a) Capitalization of Costs

Real estate investments and corporate properties and equipment are recorded at cost less accumulated depreciation or amortization. In addition to land and direct development and construction costs, amounts capitalized as real estate investments include interest, property taxes, carrying and other related costs and the applicable portion of general and administrative expenses.

(b) Recognition of Revenue

The Corporation recognizes property income on a project basis at the earlier of 70% of occupancy or substantial completion. Prior to this date, any revenue earned on a property is deducted from the cost of construction.

(c) General Borrowings and Related Interest Charges

The interest on general borrowings attributable to income-producing properties under construction and land held for and under development is added to the cost of these assets, and the interest on general borrowings attributable to all other assets is expensed in the period to which it relates.

(d) Depreciation and Amortization

Real estate investments and corporate properties and equipment are depreciated or amortized on an individual basis by the straight-line method over their estimated useful lives or lease terms. The Corporation does not anticipate any salvage or residual values in setting its depreciation rates. Depreciation is prorated by month in the year of acquisition or disposal.

The estimated useful lives or lease terms of income-producing and corporate properties are between five and forty years. The estimated useful lives of all other assets are between three and ten years.

(e) Income Taxes

The Corporation is exempt from Federal and Provincial income taxes.

(f) Sinking Funds

Payments made to sinking funds with respect to retirement provisions of sinking fund bonds and debentures are netted against long-term debt until such time as the bonds or debentures are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking funds.

(g) Amortization of Debt Discount and Issue Expenses

Debt discount is amortized by the effective rate of interest method and issue expenses are amortized on a straight-line basis, both over the terms of the applicable debt.

(h) Foreign Exchange

Monetary liabilities in foreign currencies are translated at the rate in effect at the balance sheet date unless covered by forward exchange contracts, in which case they are translated at contract rates. The related interest expense is translated at average rates for the year. Unrealized foreign currency gains or losses on long term monetary liabilities are reported as a deferred charge or credit and amortized over the remaining terms of the related liabilities on a straight line basis.

### 2. Income-Producing Properties

| | **1985** | 1984 |
|---|---|---|
| | **$000's** | |
| Net book value: | | |
| Cost | **645,835** | 624,004 |
| Accumulated depreciation | **(128,238)** | (108,100) |
| | **517,597** | 515,904 |
| Activity: | | |
| Net book value, beginning of year | **515,904** | 457,247 |
| Acquisitions (disposals), net | **(7,888)** | 10,201 |
| Properties transferred from income-producing properties under construction | **34,385** | 72,405 |
| Depreciation expense | **(24,804)** | (23,949) |
| Net book value, end of year | **517,597** | 515,904 |

### 3. Income-Producing Properties Under Construction

| | **1985** | 1984 |
|---|---|---|
| Balance, beginning of year | **37,953** | 56,801 |
| Direct development and construction costs | **16,279** | 46,892 |
| Capitalization of interest | **2,280** | 3,184 |
| Capitalization of general and administrative expenses | **1,742** | 3,481 |
| Cost of properties completed and transferred to income-producing properties | **(34,385)** | (72,405) |
| Balance, end of year | **23,869** | 37,953 |

### 4. Land Held For and Under Development

| | **1985** | 1984 |
|---|---|---|
| Balance, beginning of year | **17,292** | 15,472 |
| Capitalization of interest and property tax | **1,499** | 1,540 |
| Acquisitions (disposals), net | **(831)** | 280 |
| Balance, end of year | **17,960** | 17,292 |

# Notes to the Financial Statements

**March 31, 1985**

**5. Investment in British Columbia Place Ltd.**

The Corporation owns the only outstanding share of British Columbia Place Ltd. (B.C. Place) and has an equity investment of $205 million in that company. B.C. Place is a British Columbia crown corporation which is developing a major site at False Creek in Vancouver, including B.C. Place Stadium and the site leased for Expo 86. Its summary financial statements are as follows:

**British Columbia Place Ltd.**
**Balance Sheet**

| | March 31 | |
|---|---|---|
| | **1985** | 1984 |
| | **$000's** | |
| **Assets** | | |
| Land and site services | **134,397** | 133,459 |
| Stadium | **162,523** | 135,031 |
| B.C. Pavilion and Roundhouse | **19,154** | 728 |
| Other assets | **8,501** | 17,633 |
| | **324,575** | 286,851 |
| **Liabilities and Equity** | | |
| Accounts payable and accrued liabilities | **17,654** | 18,309 |
| Long term debt | **105,972** | 63,704 |
| Equity investment by shareholder | | |
| British Columbia Buildings Corporation | **205,000** | 205,000 |
| Deficit | **(4,051)** | (162) |
| | **324,575** | 286,851 |

**Statement of Operations**

| | Year ended March 31 | |
|---|---|---|
| | **1985** | 1984 |
| | **$000's** | |
| Land lease revenue | **693** | — |
| Cost of land lease | **1,674** | — |
| Other expenses | **830** | — |
| | **2,504** | — |
| Loss from land operations | **1,811** | — |
| Loss from stadium operations | **2,078** | 162 |
| Loss for the year | **3,889** | 162 |

The accounting policies of B.C. Place are consistent with those of the Corporation except for depreciation of certain Stadium assets costing $102 million which is on the sinking fund method.

Under the British Columbia Place Act, the rights of the shareholder of B.C. Place are exercisable by the Minister of Finance for British Columbia and, accordingly, the investment is accounted for in the Corporation's accounts at cost. Any future dividends declared by B.C. Place will accrue to the Corporation and will be included in income.

| **6. Corporate Properties and Equipment** | **1985** | 1984 |
|---|---|---|
| | **$000's** | |
| Cost | | |
| Office and data processing equipment | **7,431** | 6,451 |
| Corporate properties and leasehold improvements | **2,969** | 4,484 |
| Maintenance equipment | **2,127** | 1,963 |
| Vehicles | **1,819** | 1,601 |
| | **14,346** | 14,499 |
| Accumulated depreciation and amortization | **(5,367)** | (4,805) |
| | **8,979** | 9,694 |

**7. Other Assets**

| | | |
|---|---|---|
| Temporary investments | **5,000** | 5,000 |
| Accounts receivable | | |
| - Province of British Columbia | **10,141** | 24,063 |
| - Other | **2,455** | 2,423 |
| Deferred foreign exchange loss | **1,842** | 858 |
| Prepaid expenses | **395** | 396 |
| | **19,833** | 32,740 |

### 8. Long-Term Debt

Total outstanding

| | 1985 | | | 1984 | | |
|---|---|---|---|---|---|---|
| | Number of Series | Average Effective Interest Rate | Principal $000's | Number of Series | Average Effective Interest Rate | Principal $000's |
| Payable in Canadian currency | 28 | 13.34% | **541,241** | 26 | 13.44% | 470,741 |
| Payable in United States currency (US $32,000,000) | 2 | 13.03% | **43,635** | 2 | 13.03% | 40,835 |
| | | | **584,876** | | | 511,576 |
| Sinking funds on deposit with the Minister of Finance for British Columbia, relating to long-term debt of $243,041,000 (1984- $243,041,000) | | | **(29,634)** | | | (21,857) |
| | | | **555,242** | | | 489,719 |

Coupon rates on the long term debt range from 4.75% to 15.69%

At the option of the Minister of Finance for Canada, Sinking Fund Debentures with an aggregate principal of $165,041,000 maturing between 1997 and 2003 may be called prior to maturity under certain conditions on six months written notice

Of the long-term debt outstanding, $230,655,000 (1984 - $158,491,000) is payable to the Minister of Finance for British Columbia. The Province has unconditionally guaranteed the principal and interest of all other long term debt issued by the Corporation

Issues during the year ended March 31, 1985

| Series | Coupon Rate | Maturity Date | Principal $000's |
|---|---|---|---|
| BCBR-1 | See below | June 20, 1989 | **20,000** |
| BCEC 2 | 13.50% | July 6, 1991 | **30,000** |
| BCBC-F | 10.75% | Feb 6, 1990 | **25,000** |

As at March 31, 1985 series BCBR-1 bears interest at 11.12% but is subject to rate adjustment every 91 days

Aggregate sinking fund and principal payments on all outstanding issues for each of the next five years

| | $000's |
|---|---|
| 1985/86 | **24,583** |
| 1986/87 | **55,492** |
| 1987/88 | **165,660** |
| 1988/89 | **19,960** |
| 1989/90 | **44,660** |

# Notes to the Financial Statements

**March 31, 1985**

## 9. Notes Payable to the Province of British Columbia

| | 1985 | 1984 |
|---|---|---|
| | $000's | |
| Interest free promissory notes due March 31, 1992, callable on 30 days notice | **67,543** | 80,667 |
| Interest bearing promissory notes due June 30, 1984 | **—** | 50,000 |
| | **67,543** | 130,667 |

The interest free promissory notes are payable semi-annually in varying amounts over their terms

Payments over the next five years

| | $000's |
|---|---|
| 1985/86 | **10,710** |
| 1986/87 | **11,710** |
| 1987/88 | **10,710** |
| 1988/89 | **10,710** |
| 1989/90 | **10,710** |

## 10. Short-Term Debt

| | | |
|---|---|---|
| Short-term notes, maturing at varying dates to July 2, 1985 | **48,488** | 69,643 |
| Promissory note, due May 14, 1984 | **—** | 10,000 |
| | **48,488** | 79,643 |

The short-term notes are payable to the Minister of Finance for British Columbia These notes represent issues by the Ministry of Finance of which $14,182,000 (1984 - $69,643,000) are in United States currency and are fully hedged The effective interest rates range from 9.68% to 12.44%, and average 10.67% for the notes outstanding

## 11. Other Liabilities

| | | |
|---|---|---|
| Due to bank, unsecured | **452** | 3,150 |
| Accounts payable and accrued liabilities | **22,754** | 29,593 |
| Retentions on contracts | **1,125** | 4,521 |
| Accrued interest payable | | |
| - Province of British Columbia | **8,051** | 3,662 |
| - Other | **8,619** | 8,620 |
| Dividend payable | **4,404** | — |
| | **45,405** | 49,546 |

## 12. Contributions by the Province of British Columbia

| | | |
|---|---|---|
| Balance, beginning of year | **62,427** | 63,100 |
| Properties acquired from (returned to) the Province, net | **89** | (673) |
| Balance, end of year | **62,516** | 62,427 |

## 13. Commitments

The Corporation estimates that the cost to complete projects under construction will be $13,000,000 of which $1,000,000 has been committed

The Corporation has entered into leases with third parties to provide space for its client ministries and its head office for varying periods up to the year 2003, at a total aggregate net rental of approximately $154,000,000 Most leases are for between five and ten years and include renewal options

Minimum annual lease payments which will be charged to operations in subsequent years, for leases committed at March 31, 1985

| | $000's |
|---|---|
| 1985/86 | **34,000** |
| 1986/87 | **29,000** |
| 1987/88 | **24,000** |
| 1988/89 | **20,000** |
| 1989/90 | **15,000** |
| Post 1989/90 | **32,000** |
| | **154,000** |

## 14. Interest

| | 1985 | 1984 |
|---|---|---|
| | $000's | |
| Interest on long term debt | **60,875** | 55,689 |
| Other interest | **8,544** | 10,070 |
| Amortization of debt discount and issue expenses | **8,600** | 7,698 |
| Amortization of foreign exchange loss | **1,816** | 425 |
| | **79,835** | 73,882 |
| Deduct | | |
| Interest assistance | **10,000** | 10,000 |
| Interest capitalized | **3,727** | 4,590 |
| Interest earned | **3,093** | 2,708 |
| | **16,820** | 17,298 |
| | **63,015** | 56,584 |

The Province of British Columbia has agreed to provide assistance of up to $10 million per annum towards the interest expense incurred by the Corporation in connection with its investment in B.C. Place, until the earlier of 1992 or such time as the cash flow to the Corporation from its investment exceeds the related interest expense

## 15. Related Party Transactions

The Corporation is incorporated under the British Columbia Buildings Corporation Act as a Crown corporation of the Province of British Columbia, and is an agent of the Crown

The Corporation received 92% of its total revenues from Provincial Government ministries. These revenues consist primarily of rents that are determined with reference to market, however, in such cases where comparable market rates do not exist, rents are based on the amortization of the capital costs

During the year ended March 31, 1985, the Corporation had property transactions with the Province and its agents Properties acquired had an aggregate value of $1,520,000 which was determined by reference to market values Properties returned had a value of $3,350,000 which was determined by reference to net book values

## BRITISH COLUMBIA CELLULOSE COMPANY

Coopers
& Lybrand

chartered accountants

a member firm of
Coopers & Lybrand (International)

**AUDITORS' REPORT**

The Lieutenant-Governor in Council
Province of British Columbia

We have examined the balance sheet of British Columbia Cellulose Company as at December 31, 1984 and the statements of loss and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
March 13, 1985

## BRITISH COLUMBIA CELLULOSE COMPANY

## BALANCE SHEET AS AT DECEMBER 31, 1984

### ASSETS

| | 1984<br>$ | 1983<br>$ |
|---|---|---|
| CURRENT ASSETS | | |
| Cash and short-term deposits | 188,817 | 887,746 |
| Accrued interest and accounts receivable | 20,031 | 5,557 |
| Prepaid rentals and timber sale deposits | 50,970 | 50,970 |
| | 259,818 | 944,273 |
| LOANS TO OCEAN FALLS CORPORATION (note 3) | Nil | Nil |
| EQUIPMENT - at estimated net realizable value (note 4) | 1,481,596 | 2,011,247 |
| OFFICE EQUIPMENT - at cost less accumulated depreciation of $8,873 (1983 - $8,536) | 1,349 | 1,686 |
| | 1,742,763 | 2,957,206 |

### LIABILITIES

| | 1984 | 1983 |
|---|---|---|
| CURRENT LIABILITIES | | |
| Accounts payable and accrued liabilities | 20,883 | 40,626 |

### SHAREHOLDER'S EQUITY

| | 1984 | 1983 |
|---|---|---|
| CAPITAL STOCK (note 5) | 2 | 2 |
| RETAINED EARNINGS | 1,721,878 | 2,916,578 |
| | 1,721,880 | 2,916,580 |
| | 1,742,763 | 2,957,206 |

APPROVED BY THE DIRECTORS

Ray Williston
Director

Director

Coopers
&Lybrand

## BRITISH COLUMBIA CELLULOSE COMPANY

## STATEMENT OF LOSS AND RETAINED EARNINGS

### FOR THE YEAR ENDED DECEMBER 31, 1984

| | 1984<br>$ | 1983<br>$ |
|---|---|---|
| INCOME | | |
| Interest income | 70,434 | 153,631 |
| Standby fees | 22,446 | 26,913 |
| Other | 15,349 | |
| | 108,229 | 180,544 |
| EXPENSE | | |
| Administrative | 116,115 | 120,733 |
| Research and development (note 1) | 98,379 | 368,596 |
| Other | 61,435 | 53,710 |
| | 275,929 | 543,039 |
| LOSS BEFORE THE FOLLOWING | (167,700) | (362,495) |
| Provision for loss on Ocean Falls Corporation loan (note 3) | (500,000) | (600,000) |
| Provision for write-down of equipment to estimated net realizable value (note 4) | (527,000) | |
| LOSS FOR THE YEAR (note 6) | (1,194,700) | (962,495) |
| RETAINED EARNINGS - BEGINNING OF YEAR | 2,916,578 | 3,879,073 |
| RETAINED EARNINGS - END OF YEAR | 1,721,878 | 2,916,578 |

## BRITISH COLUMBIA CELLULOSE COMPANY

## STATEMENT OF CHANGES IN FINANCIAL POSITION

## FOR THE YEAR ENDED DECEMBER 31, 1984

| | 1984<br>$ | 1983<br>$ |
|---|---|---|
| **USE OF WORKING CAPITAL** | | |
| For current operations | 167,363 | 362,073 |
| Loan to Ocean Falls Corporation | 500,000 | 600,000 |
| Purchase (sale) of equipment | (2,651) | 55,590 |
| DECREASE IN WORKING CAPITAL | 664,712 | 1,017,663 |
| WORKING CAPITAL - BEGINNING OF YEAR | 903,647 | 1,921,310 |
| WORKING CAPITAL - END OF YEAR | 238,935 | 903,647 |

| | 1984<br>$ | 1983<br>$ |
|---|---|---|
| **REPRESENTED BY:** | | |
| Current assets | 259,818 | 944,273 |
| Current liabilities | 20,883 | 40,626 |
| WORKING CAPITAL - END OF YEAR | 238,935 | 903,647 |

# BRITISH COLUMBIA CELLULOSE COMPANY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 1. OPERATIONS

The work initiated by the company in developing an oriented strand board product from poorer quality cedar is now the responsibility of H.A. Simons (Overseas) Ltd. If a viable project develops, agreement has been reached whereby the company will be reimbursed for a portion of its development costs if and when a profitable commercial operation is established.

The company is currently investigating the feasibility of establishing lumber operations at Ocean Falls based on the export market for partially manufactured products and a memorandum of agreement has been signed with the Chinese authorities in this regard. Professional fees for cruising and engineering on the company's timber sale, together with evaluation studies on Ocean Falls' power supply and buildings stock, amounted to $98,379 in 1984.

### 2. FUTURE OPERATIONS

During 1983, the "British Columbia Cellulose Company Repeal Act" was passed by the B.C. Legislature. The purpose of this Act is to dissolve the company and to transfer its assets and liabilities to the Crown. The Act is to come into force by regulation of the Lieutenant Governor in Council. As at December 31, 1984 no date for dissolution has been set.

### 3. LOANS TO OCEAN FALLS CORPORATION

The company has, as a part of its mandate from the B.C. Government, the responsibility of funding Ocean Falls Corporation's townsite costs while investigations proceed regarding the future of Ocean Falls.

| | 1984<br>$ | 1983<br>$ |
|---|---|---|
| Amounts loaned | 4,250,000 | 3,750,000 |
| Less: Provision for doubtful collection | (4,250,000) | (3,750,000) |
| | Nil | Nil |

Coopers
&Lybrand

## BRITISH COLUMBIA CELLULOSE COMPANY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 3. LOANS TO OCEAN FALLS CORPORATION (continued)

The loans to Ocean Falls Corporation are with interest at prime bank lending rate plus 1/2%. Interest has been paid to December 31, 1979. Security is by way of fixed and floating charges on specified properties subject only to a prior debenture to the Province of British Columbia. Of the total loans outstanding, $2,250,000 is on a demand basis and $2,000,000 is repayable June 30, 1985. In view of the closure of its newsprint operation, the ability of Ocean Falls Corporation to repay this loan is considered doubtful. Accordingly, full provision has been made for the potential loss and no interest has been accrued since January 1, 1980.

### 4. EQUIPMENT

In prior years, the company purchased certain manufacturing equipment in anticipation of establishing an experimental logging operation at Ocean Falls, B.C. This project was halted for an indefinite period, and the equipment is currently being stored and held for sale or use in the redevelopment of Ocean Falls. A provision of $527,000 has been made during the current year to write down the carrying value of this equipment to estimated net realizable value.

During 1983, the company acquired certain other equipment necessary to carry out the research for an experimental wood product (note 1). The equipment is being used by H.A. Simons (Overseas) Ltd. in the development of the product and no depreciation is being charged during the experimental processing stage.

### 5. CAPITAL STOCK

| | 1984<br>$ | 1983<br>$ |
|---|---|---|
| Authorized -<br>1,000,000 common shares of no par value | | |
| Issued and fully paid -<br>2 shares | 2 | 2 |

These shares are wholly-owned by the Province of British Columbia.

### 6. INCOME TAXES

As a Provincial Crown Corporation, the company is exempt from federal and provincial income taxes.

## BRITISH COLUMBIA CELLULOSE COMPANY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 7. RELATED PARTY TRANSACTIONS

Reference should be made to notes 3 and 5 for related party transactions. Management of the company's short-term deposits is handled by the Ministry of Finance.

### 8. CONTINGENCY

As a result of certain work carried out on the company's timber sale, the company has earned Section 88 credits amounting to $13,411. These credits will be recorded only at such time as they are used to offset appropriate expenditures.

## BRITISH COLUMBIA DEVELOPMENT CORPORATION

PANNELL
KERR
FORSTER

### AUDITORS' REPORT

To the Honourable Robert H. McClelland,
Minister of Industry and Small Business Development,
Province of British Columbia.

We have examined the consolidated balance sheet of British Columbia Development Corporation as at March 31, 1985 and the consolidated statements of loss and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Pannell Kerr Forster

Vancouver, Canada.
May 17, 1985.

(Formerly Campbell Sharp)
Chartered Accountants

## BRITISH COLUMBIA DEVELOPMENT CORPORATION

## CONSOLIDATED BALANCE SHEET

### as at March 31, 1985

### ASSETS

| | Note | 1985 | 1984 |
|---|---|---|---|
| INDUSTRIAL DEVELOPMENT PROGRAMS | | | |
| Land and development projects | 1 | $ 80,227,739 | $ 103,262,198 |
| Loans to industrial enterprises | | 78,420,286 | 74,325,073 |
| Property leases receivable | | 5,473,643 | 5,588,265 |
| Rental properties | 2 | 17,037,174 | 18,898,969 |
| | | 181,158,842 | 202,074,505 |
| CASH | | 8,223,009 | 3,590,587 |
| OTHER ASSETS | 3 | 2,637,269 | 2,307,446 |
| SMALL BUSINESS DEVELOPMENT FUND | 4 | 181,088,930 | 182,738,130 |
| TRUST ASSETS | 5 | 27,295,281 | 26,277,220 |
| | | $ 400,403,331 | $ 416,987,888 |

### LIABILITIES

| | Note | 1985 | 1984 |
|---|---|---|---|
| ACCOUNTS PAYABLE AND ACCRUED LIABILITIES | | $ 9,824,328 | $ 9,309,901 |
| TERM DEBT | 6 | 176,734,182 | 153,169,256 |
| SMALL BUSINESS DEVELOPMENT FUND | | 181,088,930 | 182,738,130 |
| TRUST LIABILITY | | 27,295,281 | 26,277,220 |
| | | 394,942,721 | 371,494,507 |

### SHAREHOLDER'S EQUITY

| | Note | 1985 | 1984 |
|---|---|---|---|
| SHARE CAPITAL | | | |
| Common shares of $100 par value: authorized 2,000,000; issued 546,183 | | 54,618,300 | 54,618,300 |
| CONTRIBUTED SURPLUS | | 10,869,533 | 11,807,545 |
| DEFICIT | | (60,027,223) | (20,932,464) |
| | | 5,460,610 | 45,493,381 |
| | | $ 400,403,331 | $ 416,987,888 |

Approved by the Directors

.................................... Director

.................................... Director

## BRITISH COLUMBIA DEVELOPMENT CORPORATION

## CONSOLIDATED STATEMENT OF LOSS AND DEFICIT

### for the year ended March 31, 1985

| | 1985 | 1984 |
|---|---|---|
| **REVENUE** | | |
| Industrial development programs | | |
| Land and development project sales | $ 13,511,585 | $ 6,731,160 |
| Loan interest and guarantee fees | 9,790,582 | 9,731,590 |
| Lease financing | 716,506 | 705,384 |
| Property rentals | 1,318,607 | 686,282 |
| Management fees | 991,865 | 1,028,901 |
| Interest on cash deposits | 322,593 | 463,824 |
| Other | 121,483 | 537,344 |
| | 26,773,221 | 19,884,485 |
| **EXPENSE** | | |
| Cost of sales, land and development projects | 12,866,193 | 6,072,739 |
| Interest on term debt | 21,056,278 | 19,085,237 |
| Property taxes | 2,928,731 | 3,374,395 |
| Staff remuneration and benefits | 2,397,296 | 2,679,523 |
| Advertising and business development | 231,451 | 280,691 |
| General administration | 1,284,697 | 1,163,861 |
| Professional services | 720,922 | 467,124 |
| Depreciation and amortization | 581,423 | 559,642 |
| | 42,066,991 | 33,683,212 |
| less: expenses capitalized to land and development projects | 1,689,279 | 4,024,031 |
| | 40,377,712 | 29,659,181 |
| LOSS BEFORE THE FOLLOWING | 13,604,491 | 9,774,696 |
| Provision for write-down of land and development projects | 22,933,423 | 8,534,781 |
| Provision for losses on loans | 2,556,845 | 2,976,286 |
| | 25,490,268 | 11,511,067 |
| NET LOSS FOR THE YEAR | 39,094,759 | 21,285,763 |
| DEFICIT (RETAINED EARNINGS), beginning of year | 20,932,464 | ( 353,299) |
| DEFICIT, end of year | $ 60,027,223 | $ 20,932,464 |

## BRITISH COLUMBIA DEVELOPMENT CORPORATION

## CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

### for the year ended March 31, 1985

| | 1985 | 1984 |
|---|---|---|
| FINANCIAL RESOURCES DERIVED FROM: | | |
| Term debt | $ 23,564,926 | $ 9,765,176 |
| Share capital | - | 12,118,300 |
| Other sources | - | 4,636,044 |
| | $ 23,564,926 | $ 26,519,520 |
| FINANCIAL RESOURCES USED FOR: | | |
| Industrial development programs | | |
| Land and development projects | $ 11,489,077 | $ 12,430,954 |
| Rental properties | - | 12,089,515 |
| Loans to industrial enterprises | 39,124,452 | 11,905,609 |
| | 50,613,529 | 36,426,078 |
| Less recoveries: | | |
| Land sales and other recoveries | 13,112,129 | 8,930,947 |
| Loans and lease payments | 32,587,016 | 13,621,589 |
| | 45,699,145 | 22,552,536 |
| Net additions | 4,914,384 | 13,873,542 |
| Loss for the year, before provision for write-down of land and development projects and provision for losses on loans | 13,604,491 | 9,774,696 |
| Cash resources | 4,632,422 | 2,871,282 |
| Other purposes | 413,629 | - |
| | $ 23,564,926 | $ 26,519,520 |

## BRITISH COLUMBIA DEVELOPMENT CORPORATION

March 31, 1985

### STATUS OF THE CORPORATION

The British Columbia Development Corporation is a Crown corporation of the Province of British Columbia, incorporated pursuant to the Development Corporation Act.

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Reporting

The financial statements of the Corporation are presented in accordance with generally accepted accounting principles.

#### Consolidation

The consolidated financial statements include the accounts of the Corporation and its subsidiary companies:

The First Capital City Development Company Limited
Duke Point Development Limited
Lonsdale Quay Development Company Limited

#### Loans and Guarantees

Loans and guarantees are reviewed regularly by management and provision is made for anticipated losses. Loans are written off against the provision when known to be uncollectible. At March 31, 1985 the balance in the provision was $7,292,550 (1984 - $9,925,034).

#### Land and Development Projects

Land and development projects are carried at cost less provision for write-down to estimated net realizable value. Cost represents acquisition of land and capitalized development costs. Development costs include direct development expenditures, direct salaries and expenses, interest, property taxes and a proportion of other expenses.

#### Depreciation and Amortization

Furniture and equipment are depreciated on the straight line method over five years. Leasehold improvements are amortized over the term of the lease plus one renewal term. Rental properties are depreciated on the straight line method over ten to twenty-five years.

#### Deferred Charges

Term debt payable in United States dollars is translated to Canadian dollars at the year-end exchange rate. Unrealized gains or losses arising from exchange fluctuations are amortized over the term of the debt.

BRITISH COLUMBIA DEVELOPMENT CORPORATION

March 31, 1985

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributed Surplus

The Corporation is designated by the Government of the Province of British Columbia as its chief agency dealing in Crown industrial land holdings. Land acquired for development is recorded at estimated market value which is credited to contributed surplus. Land acquired for resale is recorded at value equal to 70% of the net selling price which is credited to contributed surplus. When land is returned to the Province, contributed surplus is reduced by the amount recorded upon acquisition.

Income Recognition

Land and development projects sales:

The Corporation recognizes revenue on the sale of land and development projects when all material conditions in the sale agreement have been fulfilled.

Property leases:

Leases containing options to purchase generally are considered to be financing arrangements and are accounted for as sales where there is reasonable expectation that the option will be exercised. Total minimum lease payments receivable, excluding related unearned financing revenue, are reflected on the balance sheet as property leases receivable.

Property rentals:

Income from rental property is recognized when a satisfactory level of occupancy has been achieved, subject to a reasonable maximum lease-up period. Prior to that time, expenses net of rental income are capitalized.

## BRITISH COLUMBIA DEVELOPMENT CORPORATION

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## March 31, 1985

### 1. LAND AND DEVELOPMENT PROJECTS

| | 1985 | 1984 |
|---|---|---|
| Balance, beginning of year | $ 103,262,198 | $ 108,296,972 |
| Add: | | |
| Acquisition and direct development costs | 9,553,898 | 5,548,715 |
| Interest, property taxes and indirect overhead capitalized | 1,689,279 | 4,024,031 |
| Transfer from rental properties | 1,521,980 | - |
| Deduct: | | |
| Cost of sales | ( 12,866,193) | ( 6,072,739) |
| Provision for write-down | ( 22,933,423) | ( 8,534,781) |
| Balance, end of year | $ 80,227,739 | $ 103,262,198 |

Interest and property taxes of $16,766,282 (1984 - $12,746,342) on certain projects were expensed during the year rather than capitalized because the carrying value of those projects otherwise would have exceeded estimated net realizable value. This amount is in addition to the provision for write-down of land and development projects of $22,933,423 (1984 - $8,534,781) for reduction in estimated realizable value.

### 2. RENTAL PROPERTIES

Rental properties are carried at cost less accumulated depreciation of $1,116,400 (1984 - $959,573).

| | 1985 | 1984 |
|---|---|---|
| Land and buildings | $ 16,371,549 | $ 18,195,844 |
| Other property | 665,625 | 703,125 |
| | $ 17,037,174 | $ 18,898,969 |

### 3. OTHER ASSETS

| | 1985 | 1984 |
|---|---|---|
| Premises and equipment, at cost | $ 1,373,888 | $ 1,273,935 |
| less: accumulated depreciation and amortization | 936,305 | 694,728 |
| | 437,583 | 579,207 |
| Accounts receivable | 632,277 | 394,082 |
| Deferred charges | 1,567,409 | 1,334,157 |
| | $ 2,637,269 | $ 2,307,446 |

## BRITISH COLUMBIA DEVELOPMENT CORPORATION

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

March 31, 1985

### 4. SMALL BUSINESS DEVELOPMENT FUND

Under an agreement with the Province of British Columbia, the Corporation operates the Small Business Development Fund which provides term loans to industrial enterprises. The fund consists of:

| | 1985 | 1984 |
|---|---|---|
| **Assets** | | |
| Cash and short term investments | $ 132,548,283 | $ 136,294,335 |
| Accrued investment interest | 3,231,478 | 10,749,473 |
| Loans receivable, less allowance for losses | 43,480,900 | 34,961,998 |
| Indemnity due from the Province of British Columbia | 1,828,269 | 732,324 |
| | $ 181,088,930 | $ 182,738,130 |
| **Liabilities** | | |
| Notes guaranteed by the Province of British Columbia | $ 171,448,363 | $ 182,264,165 |
| Other liabilities | 9,640,567 | 473,965 |
| | $ 181,088,930 | $ 182,738,130 |

### 5. TRUST ASSETS

Under an agreement with the Province of British Columbia, the Corporation acts as agent and administrator of the Low Interest Loan Assistance Program (LILA). Assets administered under this program consist of:

| | 1985 | 1984 |
|---|---|---|
| Cash and short term deposits | $ 9,330,627 | $ 4,445,646 |
| Loans receivable, less allowance for losses | 17,964,654 | 21,831,574 |
| | $ 27,295,281 | $ 26,277,220 |

## BRITISH COLUMBIA DEVELOPMENT CORPORATION

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

March 31, 1985

### 6. TERM DEBT

| | 1985 | 1984 |
|---|---|---|
| Notes guaranteed by the Province of British Columbia: | | |
| Payable in five equal annual instalments commencing March 5, 1988, with interest at 8.95% payable semi-annually | $ 64,300,000 | $ 64,300,000 |
| less: unamortized discount based on an effective interest rate of 15.75% | 14,298,037 | 16,200,306 |
| | 50,001,963 | 48,099,694 |
| Payable December 1, 1986, with interest at 16 7/8% payable semi-annually (U.S. $12,400,000) | 17,180,200 | 16,002,200 |
| Notes payable to the Province of British Columbia: | | |
| Revolving credit facility, with floating interest rates currently averaging 11.4% | 86,000,000 | 58,000,000 |
| Term notes | - | 4,000,000 |
| Loans payable to the Province of British Columbia pursuant to the Subsidiary Agreement on Industrial Development: | | |
| Payable progressively as the Corporation sells or leases its Duke Point properties, with interest at 5 1/2% | 13,000,000 | 13,000,000 |
| Payable September 28, 1989, without interest | 5,500,000 | 5,500,000 |
| Payable progressively until October 16, 1990, with interest at 5 1/2%, adjusted annually | 2,350,000 | 2,420,000 |
| Other term debt | 2,702,019 | 6,147,362 |
| | $ 176,734,182 | $ 153,169,256 |

### 7. CONTINGENT LIABILITIES

The Corporation, as part of its industrial development programs, is contingently liable as guarantor of indebtedness and performance of industrial enterprises for $1,250,000 (1984 - $8,270,000).

### 8. RELATED PARTY TRANSACTIONS

In the ordinary course of business, the Corporation enters into transactions with related parties including the Province of British Columbia, its agencies and other Crown corporations.

# BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Educational Institutions Capital Financing
Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Educational Institutions Capital Financing Authority as at 31 March 1985 and the statement of sources and uses of funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
12 June 1985

EXHIBIT A

## BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

## STATEMENT OF ASSETS AND LIABILITIES

## AS AT 31 MARCH 1985

### ASSETS

| | 1985 | 1984 |
|---|---|---|
| Current | | |
| Accrued interest receivable | $ 17,167,169 | $ 15,999,308 |
| Instalments to sinking funds receivable within one year | 10,174,465 | 9,345,722 |
| | 27,341,634 | 25,345,030 |
| Long-term loans receivable (note 3 and schedule 1) | 403,587,535 | 382,474,778 |
| Less accumulated sinking fund instalments and investment income | 35,211,157 | 22,535,913 |
| | 368,376,378 | 359,938,865 |
| | $ 395,718,012 | 385,283,895 |

### LIABILITIES

| | 1985 | 1984 |
|---|---|---|
| Current | | |
| Accrued interest payable | $ 17,167,169 | $ 15,999,308 |
| Instalments to sinking funds payable within one year | 10,174,465 | 9,345,722 |
| | 27,341,634 | 25,345,030 |
| Long-term debt (note 4) | 403,587,535 | 382,474,778 |
| Less: Sinking Funds on deposit with the Minister of Finance of the Province of British Columbia (note 5) | 35,211,157 | 22,535,913 |
| | 368,376,378 | 359,938,865 |
| | $ 395,718,012 | $ 385,283,895 |

The five accompanying notes and Schedule 1 are an integral part of these financial statements.

Approved by the Authority:

Hugh A. Curtis, Chairman

David L. Emerson, Secretary

EXHIBIT B

## BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

## STATEMENT OF SOURCES AND USES OF FUNDS

## FOR THE YEAR ENDED 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| Sources of Funds | | |
| Proceeds of Authority debentures issued | $ 21,489,000 | $ 80,460,000 |
| Interest on long-term loans receivable | 54,055,422 | 49,426,485 |
| Unrealized foreign exchange gain on long-term loans receivable | 452,500 | 213,000 |
| | 75,996,922 | 130,099,485 |
| Sinking funds | | |
| Instalments received | 9,374,114 | 7,410,736 |
| Income on investments | 3,333,771 | 1,834,423 |
| | 12,707,885 | 9,245,159 |
| Less: Funds management fees (note 5) | 32,641 | 23,227 |
| | 12,675,244 | 9,221,932 |
| | $ 88,672,166 | $ 139,321,417 |
| Uses of Funds | | |
| Loans issued | $ 21,489,000 | $ 80,460,000 |
| Interest on long-term debt | 54,055,422 | 49,426,485 |
| Unrealized foreign exchange loss on long-term debt | 452,500 | 213,000 |
| | 75,996,922 | 130,099,485 |
| Net increase in sinking funds | 12,675,244 | 9,221,932 |
| | $ 88,672,166 | $ 139,321,417 |

# BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

### 1. The Authority

The Authority was established by the Educational Institution Capital Finance Act, R.S.B.C. 1979, Chapter 102. Section 3 of the Act states "The purpose of the authority is to assist designated educational institutions to finance their capital expenditures by purchasing debentures issued by them with money raised by the issue and sale of debentures of the authority".

The debentures issued to the Authority by the Educational Institutions have terms and conditions identical to those governing the borrowing of the Authority itself.

### 2. Significant accounting policies

a) Sinking fund instalments received from Educational Institutions in respect of their debt to the Authority together with the investment income earned thereon are set aside in sinking funds maintained by the Trustee, the Minister of Finance, to provide for retirement of the debt of the Authority at maturity. Sinking fund instalments, income earned on sinking fund investments, and the corresponding investment of the instalments and income by the sinking fund trustee have been reflected in the statement of sources and uses of funds.

b) Sinking fund investments

i) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a straight-line basis over the remaining terms of the investments.
ii) Temporary investments are valued at the lower of the cost of acquisition or market value.

c) Foreign exchange

Assets and liabilities denominated in foreign currency have been converted to Canadian dollars at the rate prevailing at the balance sheet date.

Unrealized gains and losses arising on foreign exchange are reflected in the statement of sources and uses of funds in the year in which they arise. The gains and losses are not deferred and amortized as they are fully offsetting and have no effect on the net financial position of the Authority.

## BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

### 3. Long-term loans receivable

Long-term loans receivable of $404,827,000 (1984: $388,073,500) are redeemable on five months' notice, in whole or in part before maturity, at the option of the Chairman of the Authority. Long-term loans receivable of $5,188,000 (1984: Nil) are redeemable on thirty days notice, in whole or in part before maturity, at the option of the Chairman of the Authority. The remaining long-term loans receivable of $3,747,000 (1984: $3,747,000) are not redeemable before maturity.

Long-term loans receivable include U.S. $5,000,000 (1984: U.S. $5,000,000).

Details of long-term loans receivable are set out in Schedule I.

### 4. Long-term debt

| | 1985 | 1984 |
|---|---|---|
| Canada Pension Plan Investment Fund<br>9.41% to 17.51% debentures, due 1998 through 2005 | $ 396,967,000 | $ 380,666,000 |
| Province of British Columbia Pension Funds<br>10.875% to 11.75% debentures, due 1989 and 1993 | 4,772,000 | 4,772,000 |
| Province of British Columbia<br>12.75% to 13.5% debentures due 1989 through 1991 | 5,188,000 | - |
| General public<br>16.875% debenture, due 1986 | 6,835,000 | 6,382,500 |
| | 413,762,000 | 391,820,500 |
| Less: Instalments to sinking funds payable within one year | 10,174,465 | 9,345,722 |
| | $ 403,587,535 | $ 382,474,778 |

Long-term debt includes U.S. $5,000,000 (1984: U.S. $5,000,000).

Debentures issued to the Canada Pension Plan Investment Fund are redeemable on six months' notice, in whole or in part before maturity, at the option of the Minister of Finance of Canada, subject to certain restrictions.

Debentures issued to the Province of British Columbia are redeemable on thirty days notice, in whole or in part before maturity, at the option of the Minister of Finance of the Province of British Columbia.

## BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

4. Long-term debt (continued)

Debenture maturities due in the next five fiscal years are:

| | |
|---|---|
| 1986 | - |
| 1987 | $6,835,000 |
| 1988 | - |
| 1989 | - |
| 1990 | 4,213,000 |

Repayment of these debentures will be fully funded by sinking fund assets.

Sinking fund instalments of $10,174,465 are due in fiscal years 1986 and 1987. $9,745,569 are due in each of the fiscal years 1988-1990 inclusive.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on $408,574,000 of the long-term debt of the Authority.

5. Sinking funds on deposit at 31 March

| | 1985 | 1984 |
|---|---|---|
| Cash and temporary investments | $ 33,391,059 | $ 20,909,863 |
| Long-term investments<br>(Market value $880,000<br>1984: $776,000) | 1,000,000 | 1,000,000 |
| Accrued interest | 829,038 | 632,548 |
| | 35,220,097 | 22,542,411 |
| Less: Funds management fees payable | 8,940 | 6,498 |
| | $ 35,211,157 | $ 22,535,913 |

The cost of temporary investments is considered to approximate market value.

Funds management fees have been charged to the sinking funds of the Authority by the Ministry of Finance for the year ended 31 March 1985, in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

SCHEDULE 1

## BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

## SCHEDULE OF LONG-TERM LOANS RECEIVABLE

## AS AT 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| University of British Columbia<br>9.41% to 17.51%, due 1986 to 2004, inclusive | $ 107,978,000 | $ 99,798,000 |
| Simon Fraser University<br>9.41% to 17.00%, due 1986 to 2004, inclusive | 45,356,750 | 43,876,125 |
| University of Victoria<br>9.41% to 17.00%, due 1986 to 2004, inclusive | 29,243,750 | 28,843,125 |
| Emily Carr College of Art and Design<br>10.49% to 16.875%, due 1986 to 2002, inclusive | 6,481,569 | 6,450,085 |
| Fraser Valley College<br>10.68% to 17.00%, due 1986 to 2005, inclusive | 16,808,290 | 15,046,541 |
| Pacific Vocational Institute<br>10.68% to 16.10%, due 1993 to 2004, inclusive | 13,945,000 | 12,445,000 |
| Douglas College<br>10.875% to 17.51%, due 1989 to 2004, inclusive | 43,769,300 | 43,062,300 |
| Camosun College<br>11.37% to 16.875%, due 1986 to 2004, inclusive | 14,022,973 | 13,993,911 |
| Vancouver Community College<br>10.92% to 17.51%, due 1993 to 2004, inclusive | 54,143,000 | 52,079,000 |
| Justice Institute of British Columbia<br>12.96% to 16.875%, due 1986 and 2004 | 1,073,094 | 1,028,533 |
| Okanagan College<br>12.55% to 17.51%, due 2000 and 2001 | 10,220,000 | 10,220,000 |
| Pacific Marine Training Institute<br>11.75% to 17.01%, due 1993 to 2004, inclusive | 8,394,000 | 8,394,000 |

SCHEDULE 1
(continued)

## BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

## SCHEDULE OF LONG-TERM LOANS RECEIVABLE

## AS AT 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| East Kootenay Community College<br>12.01% to 17.01%, due 1989 to 2002, inclusive | $ 10,389,700 | $ 9,150,700 |
| Northwest Community College<br>11.75% to 13.18%, due 1993 and 2001 | 379,000 | 379,000 |
| Selkirk College<br>11.65% to 16.53%, due 1993 to 2003, inclusive | 3,594,000 | 3,594,000 |
| Capilano College<br>11.65% to 17.00%, due 1993 to 2003, inclusive | 15,056,000 | 15,056,000 |
| Cariboo College<br>11.75% to 16.875%, due 1986 to 2003, inclusive | 4,080,718 | 4,022,446 |
| New Caledonia College<br>10.92% to 14.81%, due 1989 and 2004 | 4,759,850 | 3,887,000 |
| Northern Lights College<br>12.13% to 17.51%, due 1989 to 2004, inclusive | 13,089,150 | 12,641,000 |
| North Island College<br>11.37% to 17.01%, due 2001 and 2003 | 1,003,000 | 1,003,000 |
| Malaspina College<br>11.53% to 16.875%, due 1986 to 2003, inclusive | 2,576,356 | 2,552,234 |
| British Columbia Institute of Technology<br>11.53% to 11.75%, due 1993 and 2005 | 6,198,500 | 3,098,500 |
| Kwantlen College<br>10.92%, due 2003 | 1,200,000 | 1,200,000 |
| | $ 413,762,000 | $ 391,820,500 |
| Less: Instalments to sinking funds receivable within one year | 10,174,465 | 9,345,722 |
| | $ 403,587,535 | $ 382,474,778 |

## BRITISH COLUMBIA FERRY CORPORATION

# AUDITOR'S REPORT

**THORNE RIDDELL**
Chartered Accountants

### AUDITORS' REPORT

To the Lieutenant-Governor in Council
Province of British Columbia

We have examined the balance sheet of British Columbia Ferry Corporation as at March 31, 1985 and the statements of income, deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Riddell

Chartered Accountants

Victoria, Canada
May 21, 1985

**BRITISH COLUMBIA FERRY CORPORATION**

# Balance Sheet as at March 31, 1985

## ASSETS

| | 1985 | 1984 |
|---|---|---|
| | (expressed in thousands) | |
| **CURRENT ASSETS** | | |
| Cash (Note 1) | $ 11,943 | $ 3,861 |
| Accounts receivable (Note 2) | 800 | 505 |
| Inventories (Note 3) | 8,558 | 9,252 |
| Prepayments and deposits | 849 | 583 |
| | 22,150 | 14,201 |
| **RESERVED FUNDS (Note 4)** | 7,817 | — |
| **FIXED ASSETS (Note 5)** | | |
| Ships, berths, buildings, equipment and land | 477,874 | 465,418 |
| Less accumulated depreciation | 204,709 | 173,645 |
| | 273,165 | 291,773 |
| | $303,132 | $305,974 |

APPROVED BY THE BOARD

Director

Director

## BRITISH COLUMBIA FERRY CORPORATION

|  | 1985 | 1984 |
|---|---|---|
|  | (expressed in thousands) |  |
| **LIABILITIES** |  |  |
| **CURRENT LIABILITIES** |  |  |
| Accounts payable and accrued liabilities | $ 18,261 | $ 19,456 |
| Deferred revenue | 1,675 | 1,544 |
|  | 19,936 | 21,000 |
| **LONG-TERM DEBT (Note 6)** | 36,446 | 35,586 |
| **ACCRUED SICK LEAVE LIABILITY (Note 7)** | 5,218 | 5,844 |
|  | 61,600 | 62,430 |
| **SHAREHOLDERS' EQUITY** |  |  |
| **SHARE CAPITAL** |  |  |
| Authorized<br>1,000,000 shares without par value with a maximum consideration of $100,000,000 |  |  |
| Issued<br>68,512 shares | 6,851 | 6,851 |
| **CONTRIBUTED SURPLUS (Note 8)** | 250,401 | 250,401 |
| **DEFICIT** | ( 15,720) | ( 13,708) |
|  | 241,532 | 243,544 |
| **COMMITMENTS (note 13)** |  |  |
|  | $303,132 | $305,974 |

**BRITISH COLUMBIA FERRY CORPORATION**

# Statement of Income

YEAR ENDED MARCH 31, 1985
(expressed in thousands)

| | 1985 | 1984 |
|---|---|---|
| **Operating Revenues** | | |
| Tolls | $100,628 | $ 94,828 |
| Catering | 22,396 | 23,737 |
| Other income (note 9) | 2,506 | 1,949 |
| | 125,530 | 120,514 |
| Less cost of food and goods sold | 8,993 | 9,174 |
| | 116,537 | 111,340 |
| **Operating Expenses** | | |
| Salaries, wages and benefits | 79,518 | 83,449 |
| Fuel and lubricants | 23,886 | 25,352 |
| Materials, operating supplies and services | 10,186 | 10,338 |
| Contracted replacements, repairs and maintenance | 5,263 | 6,950 |
| Marketing, general and administrative | 3,630 | 3,518 |
| Charter fees | 2,825 | 2,946 |
| | 125,308 | 132,553 |
| **Operating Loss Before Subsidy** | 8,771 | 21,213 |
| **Province of British Columbia Subsidy (note 10)** | 43,000 | 43,000 |
| **Income from operations** | 34,229 | 21,787 |
| **Interest Expense (note 11)** | 5,177 | 6,198 |
| INCOME BEFORE DEPRECIATION | 29,052 | 15,589 |
| Depreciation | 31,064 | 30,586 |
| LOSS FOR THE YEAR AFTER DEPRECIATION | $ 2,012 | $ 14,997 |

**BRITISH COLUMBIA FERRY CORPORATION**

# Statement of Deficit

YEAR ENDED MARCH 31, 1985
(expressed in thousands)

| | 1985 | 1984 |
|---|---|---|
| Deficit (accumulated income reinvested in corporation assets) at beginning of year | $ 13,708 | $ (1,289) |
| Loss for the year after depreciation | 2,012 | 14,997 |
| DEFICIT AT END OF YEAR | $ 15,720 | $ 13,708 |

# Statement of Changes in Financial Position

YEAR ENDED MARCH 31, 1985
(expressed in thousands)

| | 1985 | 1984 |
|---|---|---|
| SOURCES (USES) OF CASH | | |
| CASH FROM OPERATIONS (Note 12) | $ 28,355 | $ 17,198 |
| FINANCIAL ACTIVITIES | | |
| Proceeds from promissory note issue | — | 14,739 |
| Repayment of note payable | — | (30,000) |
| Cash reserved for funding accrued sick leave liability | ( 4,172) | — |
| Sinking fund payments | ( 3,645) | ( 322) |
| Cash used in financial activities | ( 7,817) | (15,583) |
| INVESTMENT ACTIVITIES | | |
| Fixed asset additions | (12,456) | ( 7,142) |
| Proceeds on sale of fixed assets | — | 9 |
| Cash used in investment activities | (12,456) | ( 7,133) |
| INCREASE (DECREASE) IN CASH | 8,082 | ( 5,518) |
| CASH AT BEGINNING OF YEAR | 3,861 | 9,379 |
| CASH AT END OF YEAR | $ 11,943 | $ 3,861 |

Note: In this statement cash includes only cash available for day to day operations and does not include Reserved Funds cash.

# Summary of Accounting Policies

YEAR ENDED MARCH 31, 1985

In accordance with Section 8(7) of the Ferry Corporation Act the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles. Significant accounting policies followed in the preparation of these financial statements are:

## Inventories –

Inventories are valued at the lower of cost and current replacement cost.

## Long-Term Disability –

Amounts paid to the Superannuation Branch of the Public Service Commission under the Long-Term Disability Plan are accounted for by the Corporation on the basis of accruing in the financial statements that portion estimated to be payable to employees until retirement for individual disability with the balance of the amounts paid being included in prepaid expenses.

## Fixed Assets –

Acquired from the Province of British Columbia effective January 1, 1977:

**(a) Ships**

Ships, which comprise part of the total assets acquired from the Province effective January 1, 1977 by Order-In-Council dated December 16, 1976 and transferred at an assigned value of $1, have been revalued by the Corporation and are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977 on the basis of construction records for labour and materials valued at 1977 cost exclusive of any federal ship building subsidies which may have been available during the extended period of years during which the individual ships were built and during which such subsidies fluctuated substantially. The estimated depreciated replacement value of the ships at January 1, 1977 is not intended to reflect fair market value of the fleet nor can it be considered to approximate fair market value because of the specialized nature and limited saleability of the ships themselves.

In addition, three ships presently under charter by the Province until 1994 are subchartered to the Corporation for the same period at an annual cost of $1 each, with the Corporation being responsible for all operating, repair, and maintenance costs. Under the terms of the subcharter agreement with the Province, the Corporation may in 1994 request that the Province exercise its option to purchase these ships at its own expense in accordance with the terms of its charter agreement. In the event that such option is exercised, clear title to the ships will be transferred to the Corporation. As a result of these transactions and agreements, these ships are reflected as capital assets of the Corporation in the accompanying financial statements and are similarly stated at their estimated depreciated replacement value as at January 1, 1977.

## BRITISH COLUMBIA FERRY CORPORATION

**(b) Berths, buildings and equipment**

Berths, buildings and equipment also comprise part of the total assets acquired from the Province effective January 1, 1977 by Order-In-Council dated December 16, 1976 and transferred at an assigned value of $1.

These assets are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977 based upon an appraisal made by Universal Appraisal Company Limited as at that date.

*Additions and disposals subsequent to January 1, 1977:*

The costs of major replacements, additions, extensions and improvements are capitalized in the fixed asset accounts. The costs of maintenance, repairs, minor renewals or replacements are charged against income. On retirement or disposal of fixed assets, the costs thereof and the related accumulated depreciation are eliminated from the accounts and any gains or losses are reflected in the statement of income.

On October 1, 1983 the remaining buildings and equipment at Deas Dock facility, not acquired from the Province on January 1, 1977 were transferred at an assigned value of $1. These assets are reflected in the accompanying financial statements at their estimated depreciated replacement value as at October 1, 1983 based upon an appraisal made by Universal Appraisal Company Limited as at that date.

### Depreciation –

Fixed assets are depreciated on the straight line method based upon the following useful lives:

| | |
|---|---|
| Ships | 25 years |
| Berths | 5 - 10 years |
| Buildings and equipment | 4 - 25 years |

### Amortization of Promissory Note Discount and Issue Costs –

Promissory note discount is amortized on a compound interest method over the term of the debt. Issue costs are amortized on a straight-line basis over the term of the debt.

### Provision for Annual Refit Costs –

The Corporation provides for ship refit expense by charging against income the anticipated costs over the period between refits.

**BRITISH COLUMBIA FERRY CORPORATION**

# Notes to Financial Statements

YEAR ENDED MARCH 31, 1985

## 1. CASH AND SHORT-TERM INVESTMENTS

Funds, other than those required for immediate settlement of liabilities, are invested in short-term commercial securities authorized pursuant to the terms and provisions of the Financial Administration Act of British Columbia. The investments are arranged through the Ministry of Finance of the Province.

## 2. ACCOUNTS RECEIVABLE

Provision has been made for the uncollectibility of a 1980 accounts receivable of $1,950,619 due from the British Columbia Steamship Company (1975) Ltd. for the lease and modifications to the Lessee s specifications of the M.V. "Queen of Prince Rupert".

## 3. INVENTORIES

| | 1985 | 1984 |
|---|---|---|
| | (expressed in thousands) | |
| Spare components, parts and supplies | $ 6,987 | $ 6,832 |
| Fuel and lubricants | 1,153 | 1,980 |
| Goods for resale and catering supplies | 418 | 440 |
| | $ 8,558 | $ 9,252 |

## 4. RESERVED FUNDS

The Corporation has segregated assets that are required for specific purposes or as required by long-term debt obligations.

| | 1985 | 1984 |
|---|---|---|
| | (expressed in thousands) | |
| Sinking funds for long-term debt (note 6) | | |
| Administered by the Province | $ 345 | $ — |
| Administered by the Corporation | 3,300 | — |
| | 3,645 | — |
| Fund for accrued sick leave liability (note 7) | 4,172 | — |
| | $ 7,817 | $ — |

## 5. FIXED ASSETS

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | (expressed in thousands) | | | |
| | Cost or Appraised Value | Accumulated Depreciation | Net Book Value | Net Book Value |
| Ships owned | $ 282,725 | $ 105,472 | $ 177,253 | $ 192,581 |
| Ships under capital lease | 72,697 | 22,256 | 50,441 | 43,771 |
| Berths, buildings and equipment | 120,524 | 76,981 | 43,543 | 50,966 |
| Land | 723 | — | 723 | 723 |
| Construction in progress | 1,205 | — | 1,205 | 3,732 |
| | $ 477,874 | $ 204,709 | $ 273,165 | $ 291,773 |

## BRITISH COLUMBIA FERRY CORPORATION

### 6. LONG-TERM DEBT

| | 1985 | 1984 |
|---|---|---|
| | (expressed in thousands) | |
| Long-term debt issued by the Corporation | | |
| 8.95% Promissory notes (effective rate of 15.75%), are repayable in five equal annual instalments of $5.7 million commencing March 5, 1988 | $ 28,500 | $ 28,500 |
| Less unamortized discount and issue costs | 6,473 | 7,332 |
| | 22,027 | 21,168 |
| 12.08% Promissory note (effective rate of 12.44%) due September 9, 2003 is repayable by annual sinking fund payments of $322,492 commencing September 9, 1984 | 14,758 | 14,758 |
| Less unamortized issue costs | 17 | 18 |
| | 14,741 | 14,740 |
| | 36,768 | 35,908 |
| Sinking fund payment required within one year | 322 | 322 |
| | $ 36,446 | $ 35,586 |

Principal and sinking fund payments due in each of the next five years:

| 1986 | 1987 | 1988 | 1989 | 1990 |
|---|---|---|---|---|
| $322,492 | $322,492 | $6,022,492 | $6,022,492 | $6,022,492 |

The Province of British Columbia unconditionally guarantees the payment of principal and interest on the Promissory notes.

### 7. ACCRUED SICK LEAVE LIABILITY

On September 1, 1978 the Corporation introduced short-term illness and injury and long-term disability plans and as of that date all employees ceased accruing sick leave credits. Under the collective agreement with the employees, in the event of illness, the accumulated sick time may be withdrawn prior to retirement and on retirement any balance remaining is payable in cash at 50% of accredited time. The liability as at March 31, 1985 based upon a recent actuarial evaluation by Reed Stenhouse Associates Limited established the present lump sum value of cash payouts on retirement to all employees at $4,172,000 which, with interest will accumulate an amount required to meet those obligations. The recorded liability as actuarially evaluated in 1982 with accrued interest net of withdrawals to 1985 exceeded the current evaluation by $1,569,391. One third of the excess is reflected in current operations and the balance will be reflected in operations of the next two fiscal periods. Funds reserved for liquidation of this liability are invested in short-term commercial security (Note 1).

## BRITISH COLUMBIA FERRY CORPORATION

### 8. CONTRIBUTED SURPLUS

| | 1985 | 1984 |
|---|---|---|
| | (expressed in thousands) | |
| Excess of estimated depreciated replacement value over assigned value of $1 of assets acquired from the Province of British Columbia | | |
| - Ships, berths, buildings and equipment effective January 1, 1977 | $ 249,674 | $ 249,674 |
| - Buildings and equipment effective October 1, 1983 | 727 | 727 |
| | $ 250,401 | $ 250,401 |

### 9. OTHER INCOME

| | 1985 | 1984 |
|---|---|---|
| | (expressed in thousands) | |
| Parking and ancilliary traffic revenue | $ 947 | $ 837 |
| Interest earned on funds in bank and short-term investments | 1,559 | 1,112 |
| | $ 2,506 | $ 1,949 |

### 10. PROVINCIAL SUBSIDY AND BENEFITS

The Corporation receives a subsidy from the Province of British Columbia which is determined annually.

Included in fixed assets as "ships under capital lease" are three ships leased from the Province at an annual cost of $1 each. The annual cost of these charters to the Province is $4,819,800. In addition the Corporation utilizes Crown land for terminals and highway access without rental or property taxes. The value of these benefits is indeterminable. The Corporation, as an agent of the Crown, is not liable to taxation, including taxation on improvements, except insofar as the Crown is liable.

The Corporation utilizes Ministries and Agencies of the Provincial Government for negotiation and purchase of fuel, materials, and communications. The aggregate of these transactions is $39.3 million (1984 - $45.3 million).

### 11. INTEREST EXPENSE

| | 1985 | 1984 |
|---|---|---|
| | (expressed in thousands) | |
| Interest expense, amortization of promissory note discount and amortization of debt issue cost on: | | |
| - long term debt | $ 5,171 | $ 4,292 |
| - short term borrowings | 6 | 1,906 |
| | $ 5,177 | $ 6,198 |

## BRITISH COLUMBIA FERRY CORPORATION

### 12. CASH FROM OPERATIONS

| | 1985 | 1984 |
|---|---|---|
| | (expressed in thousands) | |
| Loss for the year after depreciation | $( 2,012) | $(14,997) |
| Items not involving cash | | |
| Depreciation | 31,064 | 30,586 |
| Amortization of promissory note discount and issue costs | 860 | 741 |
| Loss on retirement of fixed assets | — | 248 |
| Increase (decrease) in accrued sick leave liability | ( 626) | ( 164 |
| Cash generated from continuing operations | 29,286 | 16,742 |
| Cash generated from (used for) operating working capital | | |
| Accounts receivable | ( 295) | 104 |
| Inventories | 695 | 259 |
| Prepayments and deposits | ( 266) | 1,542 |
| Accounts payable and accrued liabilities | ( 1,195) | ( 1,349) |
| Deferred revenue | ( 130 | ( 100) |
| Cash generated from operations | $ 28,355 | $ 17,198 |

### 13. COMMITMENTS

The Corporation is contractually committed to modify the passenger areas on the M.V. "Queen of the North" and to complete terminal compound improvements at Skidegate and Departure Bay. The total estimated cost of these capital projects is $0.9 million and as at March 31, 1985 the estimated remaining cost to complete these commitments is $0.4 million.

Not included in the accounts is a lease commitment of $5.4 million for the M.V. "Quinsam" which is fully recoverable through a non-cancellable sub-lease with the Ministry of Transportation and Highways for British Columbia.

### 14. COMPARATIVE FIGURES

Certain comparative figures for the previous year have been reclassified to conform with the March 31, 1985 financial statement presentation.

# BRITISH COLUMBIA FOOD EXHIBITIONS LTD.
(formerly Surrey Farm Products Investments Ltd.)

Touche Ross & Co.
Chartered Accountants

## AUDITORS' REPORT

The Shareholder,
British Columbia Food Exhibitions Ltd.
(formerly Surrey Farm Products Investments Ltd.)

We have examined the balance sheet of British Columbia Food Exhibitions Ltd. as at March 31, 1985 and the statement of loss and deficit for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at March 31, 1985 and the results of its operations for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Vancouver, B.C.,
June 17, 1985.

Touche Ross & Co.
Chartered Accountants

1700 PARK PLACE, 666 BURRARD STREET, VANCOUVER, BRITISH COLUMBIA V6C 3B3
TELEPHONE (604) 669-3343 — TELEX 04-51293

Touche Ross & Co.

## BRITISH COLUMBIA FOOD EXHIBITIONS LTD.

(formerly Surrey Farm Products Investments Ltd.)
(Incorporated under the Company Act of British Columbia)

### BALANCE SHEET AS AT MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| **ASSETS** | | |
| Current | | |
| Cash | $ 18,554 | $ - |
| Term deposit | - | 342 |
| Accrued interest receivable | 156 | - |
| | 18,710 | 342 |
| Deferred expenses | 6,611 | - |
| | $ 25,321 | $ 342 |
| **LIABILITIES** | | |
| Current | | |
| Accounts payable and accrued liabilities | $ 2,484 | $ - |
| Advance on Provincial government grant | 25,000 | - |
| **DEFICIENCY IN ASSETS** | | |
| Capital stock | | |
| Authorized | | |
| 12,600 $2.75 cumulative, redeemable, preferred shares, Series A par value $50 each | | |
| 150,000 common shares of no par value | | |
| Issued and fully paid | | |
| 11,027 preferred shares | 551,350 | 551,350 |
| 101,750 common shares | 41,155 | 41,155 |
| | 592,505 | 592,505 |
| Deficit | 594,668 | 592,163 |
| | (2,163) | 342 |
| | $ 25,321 | $ 342 |

Approved by the Directors

..............................Director

..............................Director

See accompanying notes to financial statements.

Touche Ross & Co

### BRITISH COLUMBIA FOOD EXHIBITIONS LTD.

(formerly Surrey Farm Products Investments Ltd.)

### STATEMENT OF LOSS AND DEFICIT
### FOR THE YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| Income | | |
| Interest income | $ 310 | $ 106 |
| Expenses | | |
| Accounting and audit | 275 | 925 |
| Legal | 2,316 | 1,551 |
| Office | 224 | 179 |
| | 2,815 | 2,655 |
| Net loss for the year | 2,505 | 2,549 |
| Deficit at beginning of year | 592,163 | 589,614 |
| Deficit at end of year | $594,668 | $592,163 |

See accompanying notes to financial statements.

Touche Ross & Co.

## BRITISH COLUMBIA FOOD EXHIBITIONS LTD.

(formerly Surrey Farm Products Investments Ltd.)

## NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. General

The Company is currently being organized to carry-out an International Food Trade Show "Food Pac 86". Funding grants of $950,000 have been approved by the Provincial Government.

The wholly-owned subsidiary companies, Surrey Farm Products Hatchery Ltd. and Western Feed Co. Ltd., were wound up during the year.

2. Accounting policies

Deferred expenses

Expenses incurred for the International Food Trade Show "Food Pac 86" are deferred and will be written-off when the trade show has taken place.

3. Income taxes

The Company is exempt from income taxes under Section 149 of the Income Tax Act.

4. Commitment

The Company has entered into a contractual arrangement to lease space requiring payments of $87,304 in 1986.

# BRITISH COLUMBIA HARBOURS BOARD

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

6 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Harbours Board:

I have examined the statement of financial position of the British Columbia Harbours Board subsequent to the disposition of its assets and liabilities as at 31 October 1983. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, the financial statement presents fairly the financial position of the Board subsequent to the disposition of its assets and liabilities as at 31 October 1983, as described in note 2 to the financial statement, in accordance with generally accepted accounting principles applied on a basis consistent with that of the year ended 31 March 1983.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
7 January 1985

## BRITISH COLUMBIA HARBOURS BOARD

## STATEMENT OF FINANCIAL POSITION

subsequent to disposition as at 31 October 1983

| | After Disposition 31 October 1983 | Prior to Disposition 31 October 1983 |
|---|---|---|
| | (in $000's) | |
| **ASSETS** | | |
| Current assets | | |
| Cash | - | 1,214 |
| Accounts receivable | - | 798 |
| | - | 2,012 |
| Fixed assets | | |
| Railway | - | 18,401 |
| Land | - | 11,527 |
| Buildings and equipment | - | 584 |
| | - | 30,512 |
| | - | 32,524 |
| **LIABILITIES, CAPITAL AND RETAINED EARNINGS** | | |
| Current liabilities | | |
| Accounts payable and accrued liabilities | - | 1,697 |
| Due to the Province of British Columbia | - | 6,000 |
| Capital and retained earnings | | |
| Appraised value of railway right-of-way | - | 1,593 |
| Retained earnings | - | 23,234 |
| | - | 32,524 |

The accompanying notes are an integral part of these statements.

Approved by the Board

M.C. Morris

## BRITISH COLUMBIA HARBOURS BOARD

## NOTES TO THE FINANCIAL STATEMENT

subsequent to disposition as at 31 October 1983

1. The Board

The British Columbia Harbours Board, established in 1968, is a Crown Corporation of the Province of British Columbia operating under the Harbour Board Act, R.S.B.C. 1979, and is an agent of the Crown.

In September 1983, the Harbour Board Repeal Act was passed.

Section 3 of the Act, which provides for the dissolution of the Board, will come into force by regulation of the Lieutenant Governor in Council.

Sections 4 and 5 of the Act, which provided for the transfer of assets and liabilities of the Board to the British Columbia Development Corporation and the British Columbia Railway Company, came into force by Order-in-Council 1703. The Order fixed the date of the transfer as 31 October 1983, and established the value of the assets and liabilities to be transferred as that determined by applying the accounting principles used to produce the audited financial statements of the Board for the year ended 31 March, 1983.

The Order also stipulated that the British Columbia Development Corporation and the British Columbia Railway Company make settlement of the value of net assets transferred to them by the issue to the Minister of Finance, on behalf of Her Majesty in right of the Province of British Columbia, of $100 par value shares.

This financial statement has been prepared to reflect the transfer of assets and liabilities and the settlement by issue of shares as described above.

2. (a) Assets and Liabilities transferred to British Columbia Development Corporation:

| | |
|---|---|
| Assets | |
| Accounts receivable | $ 72,537 |
| Land | 11,526,889 |
| Buildings and equipment | 584,322 |
| | 12,183,748 |
| Liabilities | |
| Accounts payable and accrued liabilities | 65,415 |
| Net, represented by shares issued by the corporation | $ 12,118,333 |

In accordance with Order-in-Council 1703, the Corporation issued 121,183 shares of $100 par value to the Minister of Finance, to be held by him on behalf of Her Majesty in right of the Province of British Columbia.

## BRITISH COLUMBIA HARBOURS BOARD

## NOTES TO THE FINANCIAL STATEMENT

subsequent to disposition as at 31 October 1983

2. (b) Assets and Liabilities transferred to British Columbia Railway Company:

| | |
|---|---|
| Assets | |
| Cash | $ 1,214,174 |
| Accounts receivable | 725,901 |
| Railway | 18,400,695 |
| Less appraised value of railway right-of-way | (1,593,400) |
| | 18,747,370 |
| Liabilities | |
| Accounts payable and accrued liabilities | 1,631,724 |
| Due to Province of British Columbia | 6,000,000 |
| | 7,631,724 |
| Net, represented by shares issued by the company | $ 11,115,646 |

In accordance with Order-in-Council 2074, the Company issued 111,156 shares of $100 par value to the Minister of Finance, to be held by him on behalf of Her Majesty in right of the Province of British Columbia.

A subsequent review of Order-in-Council 1703 indicated that the appraised value of the railway right-of-way in the amount of $1,593,400 should have been included in the settlement and would have resulted in issuance to the Province of a further 15,934 shares by the British Columbia Railway Company. As it was not the intent of the Province nor the Company to include this amount in the transfer value of assets, no further shares have been issued.

# BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Health Care Research Foundation, and

To the Minister of Health
Province of British Columbia:

I have examined the balance sheet of the British Columbia Health Care Research Foundation as at 31 March 1985 and the statement of revenue and expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at 31 March 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erna Morrison
Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
5 July 1985

# BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

## BALANCE SHEET

## AS AT 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| **ASSETS** | | |
| Cash and short term deposits | $1,743,230 | $1,961,920 |
| Accrued interest receivable | 61,755 | 179,248 |
| | $1,804,985 | $2,141,168 |
| **LIABILITIES** | | |
| Accounts payable | $ 3,358 | $ 6,862 |
| Grants payable | 1,735,296 | 1,862,592 |
| **SURPLUS** | 66,331 | 271,714 |
| | $1,804,985 | $2,141,168 |

The accompanying notes are an integral part of these financial statements.

Approved by the Board

Director

Director

## BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

## STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS

## FOR THE YEAR ENDED 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| REVENUE | | |
| Contributions from the Lottery Fund | $3,015,000 | $2,900,000 |
| Interest | 328,855 | 417,201 |
| | 3,343,855 | 3,317,201 |
| EXPENDITURE | | |
| Grants (note 3) | | |
| - Research | 2,616,965 | 2,742,512 |
| - Equipment | 98,865 | 70,785 |
| - Emergency funding | 68,567 | 108,216 |
| - Development | 40,648 | 18,174 |
| | 2,825,045 | 2,939,687 |
| Scholarship Awards (note 4) | 282,953 | 228,587 |
| Research Fellowships | 268,562 | 247,446 |
| Administrative expenses | 172,678 | 124,381 |
| | 3,549,238 | 3,540,101 |
| EXCESS OF EXPENDITURE OVER REVENUE | (205,383) | (222,900) |
| SURPLUS AT BEGINNING OF YEAR | 271,714 | 536,976 |
| ADJUSTMENT FOR FRINGE BENEFITS | - | (42,362) |
| SURPLUS AT END OF YEAR | $ 66,331 | $ 271,714 |

# BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

### 1. NATURE OF THE FOUNDATION

The Foundation is incorporated under the Society Act of British Columbia. The objects of the Foundation are to assist and collaborate with organizations conducting research in the field of health care in the Province of B.C.; to co-operate with community facilities or organizations concerned with the general health of communities in the Province; and, to accept and receive such grants, donations and other funds as may be deemed appropriate for use in the carrying out of the objects of the Foundation.

### 2. SIGNIFICANT ACCOUNTING POLICIES

Grants and fellowships are expensed in the year they are awarded.

Scholarship awards are renewable for three additional years, depending on the submission of annual progress reports and applications for renewal. Only current year awards are expensed during the year.

### 3. GRANTS

The Foundation paid grants to support health care research, equipment, development, and emergency projects to the organizations listed below. The grants are paid on a quarterly basis and are administered and disbursed by these organizations as expenses are incurred. Interest earnings on funds on deposit remain with the organization to offset administrative expenses. Amounts which remain unexpended at project completion or unexpended due to project cancellation or alternate funding are returnable to the Foundation.

## BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

3. GRANTS - continued

| | TOTAL GRANTS | |
|---|---|---|
| | 1985 | 1984 |
| Arthritis Society | $ 900 | $ - |
| B.C. Cancer Society | - | 28,605 |
| B.C. Children's Hospital | 21,000 | - |
| Can. Inst. of Public Health Inspectors | - | 17,056 |
| Cancer Control Agency of B.C. | 107,700 | 112,923 |
| Cedar Lodge | - | 2,820 |
| Glendale Lodge | 3,684 | - |
| Lions Gate Hospital | 25,000 | 4,000 |
| N. Shore Community Homemaker Society | - | 2,000 |
| Queen Alexandra Hosp. for Children | - | 33,237 |
| Royal Jubilee Hospital | - | 30,000 |
| St. Paul's Hospital | - | 10,266 |
| Simon Fraser Health Unit | 3,000 | - |
| Simon Fraser Union Board of Health | - | 37,360 |
| Simon Fraser University | 112,474 | 98,735 |
| South Central Health Unit | - | 4,500 |
| Union Board of Health | - | 25,182 |
| University of British Columbia | 2,490,049 | 2,567,950 |
| University of Victoria | 132,056 | 129,481 |
| Victoria General Hospital | 1,064 | - |
| | $2,896,927 | $3,104,115 |
| Less: Returned Grants | 71,882 | 164,428 |
| | $2,825,045 | $2,939,687 |

## BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

### 4. COMMITMENT

The estimated cost to complete the funding of all outstanding scholarship grants is $585,000 (1984 - $600,000).

### 5. COMPARATIVE FIGURES

Certain 1984 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1985.

# BRITISH COLUMBIA HERITAGE TRUST

**To the Chairman and Directors of the Board**
**of the British Columbia Heritage Trust, and**

**To the Provincial Secretary and**
**Minister of Government Services,**
**Province of British Columbia**

I have examined the balance sheet of the British Columbia Heritage Trust as at 31 March 1985 and the statements of revenue and expenditure and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust as at 31 March 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
10 May 1985

British Columbia Heritage Trust

# Balance Sheet

As at 31 March 1985

| **Assets** | **1985** | **1984** |
|---|---|---|
| Cash and short-term deposits | $1,779,904 | $1,969,717 |
| Accounts receivable and advances | 500 | 2,275 |
| Accrued interest receivable | 49,339 | 56,699 |
| | 1,829,743 | 2,028,691 |
| Loan receivable | 1,000 | 1,000 |
| Mortgages receivable | 151,790 | 153,782 |
| Property | 1,034,868 | 905,590 |
| | $3,017,401 | $3,089,063 |
| **Liabilities** | | |
| Accounts payable | | |
| Trade | $ 12,747 | $ 15,634 |
| Province of British Columbia | 7,424 | 496 |
| | 20,171 | 16,130 |
| **Surplus** | | |
| | 2,997,230 | 3,072,933 |
| | $3,017,401 | $3,089,063 |

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

Russell J. Irvine

M.D.W. Young, Chairman

R.J. Irvine, Secretary

British Columbia Heritage Trust

# Statement of Revenue, Expenditure andSurplus

For the Year Ended 31 March 1985

| **Revenue** | **1985** | **1984** |
|---|---|---|
| Interest | $ 267,154 | $ 277,522 |
| Grant from British Columbia Lottery Fund | 1,250,000 | 1,250,000 |
| Donations and miscellaneous receipts | 1,071 | 49,989 |
| | 1,518,225 | 1,577,511 |
| **Expenditure** | | |
| Administration | 78,793 | 110,958 |
| Operating expenses | 74,275 | 74,110 |
| Printing and public relations | 48,629 | 65,810 |
| Grants - **Heritage Area Revitalization Program** | 310,489 | 199,911 |
| - **Planning and Inventory Assistance** | 146,184 | 65,116 |
| - **Restoration Program** | 274,830 | 469,851 |
| - **Publications Assistance Program** | 96,435 | 103,058 |
| - **Scholarships** | 22,500 | 22,500 |
| - **Student Employment Program** | 212,561 | 199,828 |
| - **Archaeology** | 85,596 | 82,620 |
| - **Religious Buildings** | 86,541 | 80,466 |
| - **Conferences** | 8,650 | 25,000 |
| - **Other** | 123,445 | 176,273 |
| - **Expo 86** | 25,000 | — |
| | 1,593,928 | 1,675,501 |
| Deficiency of Revenue Over Expenditure for the Year | (75,703) | (97,990) |
| Surplus - **Beginning of Year** | 3,072,933 | 3,170,923 |
| Surplus - **End of Year** | $2,997,230 | $3,072,933 |

British Columbia Heritage Trust

# Statement of Changes in Financial Position

For the Year Ended 31 March 1985

| **Funds Derived from:** | **1985** | **1984** |
|---|---|---|
| Repayment of mortgage receivable | $ 1,992 | $ 914 |
| **Funds Applied to:** | | |
| Deficiency of revenue over expenditures for the year | 75,703 | 97,990 |
| Add item not involving cash - donated property | — | 36,501 |
| | 75,703 | 134,491 |
| Investments in property | 129,278 | 123,187 |
| Loan receivable | — | 1,000 |
| | 204,981 | 258,678 |
| **Decrease in Working Capital** | (202,989) | (257,764) |
| **Working Capital at Beginning of Year** | 2,012,561 | 2,270,325 |
| **Working Capital at End of Year** | $1,809,572 | $2,012,561 |

British Columbia Heritage Trust

# Notes to the Financial Statements

For the Year Ended 31 March 1985

## 1. The Trust

The British Columbia Heritage Trust is a Crown Corporation incorporated under the Heritage Conservation Act, R.S.B.C. 1979, Chapter 165, and is an agent of the Crown. The object of the Trust is to encourage and facilitate the protection and conservation of heritage property in the Province.

## 2. Significant Accounting Policies

a) All costs incurred for the acquisition and restoration of property purchased or to be purchased by the Trust are capitalized whether the property has been or will be registered in the name of the Trust or of the Province. Costs incurred in restoring property sites purchased directly by the Province are charged to expenditure - capital projects.

b) Due to the nature of the properties no provision is made for depreciation.

c) Donated property is recorded at appraised value at the time of its receipt.

## 3. Administrative Costs

The Ministry of Provincial Secretary and Government Services provides certain staffing, accommodation and administrative services for the Trust at no cost. The costs of providing these services for the year ended 31 March 1985 amounted to approximately $170,000 (1984 - $133,000).

## 4. Commitments

The Society had the following commitments at 31 March 1985.

| | 1985 | 1984 |
|---|---|---|
| Grants | $2,018,965 | $1,487,335 |
| Other | 28,470 | — |
| | $2,047,435 | $1,487,335 |

## 5. Comparative Figures

Certain 1984 amounts have been reclassified to conform with the presentation adopted in 1985, with no resultant effect on surplus.

# BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Housing and Employment Development
Financing Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Housing and Employment Development Financing Authority as at 31 March 1985 and the statements of revenue, expenditure and accumulated balance, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
24 May 1985

EXHIBIT A

# BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

## STATEMENT OF ASSETS AND LIABILITIES

## AS AT 31 MARCH 1985

### ASSETS

| | 1985 | 1984 |
|---|---|---|
| Current | | |
| Cash and temporary investments | $ 213,691 | $ 5,882,264 |
| Accrued interest receivable | 9,400,107 | 248,225 |
| Due from the Province of British Columbia | - | 90,800 |
| Current portion of long-term notes receivable | 130,000,000 | - |
| | 139,613,798 | 6,221,289 |
| Long-term notes receivable (note 3) | 41,448,363 | 182,264,165 |
| Unamortized debt issue expenses | 886,511 | 1,772,595 |
| | $181,948,672 | $190,258,049 |

### LIABILITIES AND ACCUMULATED BALANCE

| | 1985 | 1984 |
|---|---|---|
| Current | | |
| Due to the Province of British Columbia | $ 77,720 | $ - |
| Accounts payable | 50,714 | 131,466 |
| Accrued interest payable | 14,513,311 | 4,343,727 |
| Current portion of long-term debt | 130,000,000 | - |
| | 144,641,745 | 4,475,193 |
| Long-term debt (note 4) | 35,171,100 | 184,996,400 |
| Accumulated balance (note 5) | 2,135,827 | 786,456 |
| | $181,948,672 | $190,258,049 |

The six accompanying notes are an integral part of these financial statements.

Approved by the Authority:

Hugh A. Curtis, Chairman

David L. Emerson, Secretary

EXHIBIT B

## BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

### STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED BALANCE

### FOR THE YEAR ENDED 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| Revenue | | |
| Interest income | | |
| - temporary investments | $ 314,674 | $ 215,838 |
| - long-term notes receivable | 19,784,125 | 20,435,223 |
| | 20,098,799 | 20,651,061 |
| Expenditure | | |
| Administrative costs | 35,090 | 53,880 |
| Amortization of debt issue expenses | 886,511 | 886,297 |
| Interest on long-term debt | 17,827,827 | 18,924,428 |
| | 18,749,428 | 19,864,605 |
| Excess of Revenue over Expenditure | 1,349,371 | 786,456 |
| Accumulated Balance, Beginning of Year | 786,456 | - |
| Accumulated Balance, End of Year | $ 2,135,827 | $ 786,456 |

EXHIBIT C

## BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

## STATEMENT OF CHANGES IN FINANCIAL POSITION

## FOR THE YEAR ENDED 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| Operating Transactions | | |
| Excess of Revenue over Expenditure | $ 1,349,371 | $ 786,456 |
| Add Non-cash Item: | | |
| Amortization of debt issue expenses | 886,511 | 886,297 |
| Decrease (Increase) in Non-cash Working Capital: | | |
| Accrued interest payable | 10,169,584 | 4,141,589 |
| Due to/from Province of British Columbia | 168,520 | (90,800) |
| Accrued interest receivable | (9,151,882) | (46,087) |
| Accounts payable | (80,752) | (383,369) |
| Derived from Operations | 3,341,352 | 5,294,086 |
| Financing Transactions | | |
| Sources: | | |
| Bonds issued | - | 182,895,800 |
| Repayment of note receivable | - | 2,000,000 |
| Redemption of long-term note receivable | 10,815,802 | 6,519,735 |
| | 10,815,802 | 191,415,535 |
| Uses: | | |
| Investment in long-term notes receivable | - | 182,783,900 |
| Redemption of long-term debt | 19,825,300 | 3,899,400 |
| Repayment of note payable | - | 2,000,000 |
| Debt issue expenses | 427 | 2,144,057 |
| | 19,825,727 | 190,827,357 |
| Derived from (Used for) Financing Transactions | (9,009,925) | 588,178 |
| Increase (Decrease) in Cash and Temporary Investments | (5,668,573) | 5,882,264 |
| Cash and Temporary Investments: | | |
| Balance, Beginning of Year | 5,882,264 | - |
| Balance, End of Year | $ 213,691 | $ 5,882,264 |

# BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

1. The Authority

The Authority was established on 14 October 1982 by the Housing and Employment Development Financing Act, S.B.C. 1982 C 34. Section 3 of the Act states "The purposes of the authority are to create employment by financing housing and other capital projects in British Columbia, and any other programs the committee considers advisable, and to raise money for those purposes by the issue of housing and development bonds."

2. Significant accounting policy

Debt issue expenses

Expenses related to bond issues of the Authority are deferred and amortized over the life of the bonds.

3. Long-term notes receivable

| British Columbia Development Corporation: | | 1985 | 1984 |
|---|---|---|---|
| Maturity | Rate | | |
| 15 December 1986 | 12.25% | $ 5,000,000 | $ 5,000,000 |
| 22 February 1987 | 11.75% | 1,000,000 | 1,000,000 |
| 31 December 1987 Interest at an annual rate determined from time to time by the Minister of Finance (current rate 11.15%). | | 165,448,363 | 176,264,165 |
| | | 171,448,363 | 182,264,165 |
| Less: Current portion of long-term notes receivable | | 130,000,000 | - |
| | | $ 41,448,363 | $182,264,165 |

The above notes are redeemable prior to maturity in whole or part at the option of the British Columbia Development Corporation subject to an interest penalty of the lesser of the term remaining or six months.

The British Columbia Development Corporation has indicated an intent to redeem approximately $130,000,000 of the note receivable maturing 31 December 1987 on or before 31 March 1986.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest of the long-term notes receivable.

# BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

4. Long-term debt

| Series | Rate | Maturity | 1985 | 1984 |
|---|---|---|---|---|
| 1-R | 10.25% | 31 March 1986 | $103,826,100 | $119,687,300 |
| 1-T | 9.25% | 31 March 1986 | 17,247,500 | 18,354,000 |
| 1-C | 10.25% | 31 March 1986 | 31,474,700 | 33,995,500 |
| 1-E | 10.25% | 31 March 1986 | 3,285,400 | 3,449,100 |
| 1-F | 10.25% | 31 March 1986 | 3,337,400 | 3,510,500 |
| HED-A1 | 12.25% | 15 December 1986 | 5,000,000 | 5,000,000 |
| HED-A2 | 11.75% | 22 February 1987 | 1,000,000 | 1,000,000 |
| | | | 165,171,100 | 184,996,400 |
| Less: Current portion of long-term debt | | | 130,000,000 | - |
| | | | $ 35,171,100 | $184,996,400 |

The above bonds are redeemable prior to maturity in whole or in part at the option of the bondholders subject to an interest penalty of three months (lesser of term remaining or six months for Series HED-A1 and HED-A2).

Long-term debt of $159,171,100 will be due for payment on 31 March 1986. It is the intention of the Authority to finance approximately $130,000,000 by early redemption of part of the long-term note receivable (see Note 3). It is also the intention of the Authority to refinance the balance, approximately $29,171,100.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on the long-term debt.

5. Accumulated balance

As stated in note 3, the interest rate on the long-term note receivable due in December 1987 will be set by the Minister of Finance from time to time. It is anticipated the interest rate will be sufficient to recover all related issue and administrative costs of the Authority. It is also anticipated the accumulated excess of revenue over expenditure of the Authority will be fully absorbed by future costs.

6. Comparative figures

Certain 1984 comparative figures in Exhibit C have been reclassified to conform with the presentation adopted in 1985.

## BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

PEAT
MARWICK

Peat, Marwick, Mitchell & Co.
Chartered Accountants
2400 - 1055 West Georgia Street
P.O. Box 11150, Royal Centre
Vancouver, B.C. V6E 3P3
(604) 662-5500

### AUDITORS' REPORT

To the Chairman
British Columbia Housing Management Commission
Vancouver, B.C.

We have examined the combined balance sheet of the Province of British Columbia, projects and programs managed by British Columbia Housing Management Commission, as at December 31, 1984 and the combined statements of revenue and expenditure and Province's account and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the combined financial position of the projects and programs as at December 31, 1984 and the combined results of their operations and changes in their financial position for the year then ended in accordance with the accounting policies described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Peat, Marwick, Mitchell & Co.

Vancouver, Canada
May 28, 1985

Chartered Accountants

## PROVINCE OF BRITISH COLUMBIA

## PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

### COMBINED BALANCE SHEET
### DECEMBER 31, 1984 AND 1983

| | 1984 | 1983 |
|---|---|---|
| **ASSETS** | | |
| Accounts receivable | $ 450,108 | $ 974,576 |
| Prepaid expenses and shelter supplement | 1,143,946 | 1,273,303 |
| Disaster loss fund (note 3) | 624,181 | 584,864 |
| Fixed assets | 273,873 | 82,819 |
| Due from Canada Mortgage and Housing Corporation | 3,565,230 | 3,267,426 |
| Due from Province of British Columbia | 1,527,800 | |
| | $7,585,138 | $6,182,988 |
| **LIABILITIES AND PROVINCE'S ACCOUNT** | | |
| Bank indebtedness | 1,700,116 | 748,634 |
| Accounts payable | 3,200,730 | 3,425,462 |
| Amortization payable | 320,277 | 169,921 |
| Tenants' prepaid rent | 212,216 | 117,089 |
| Disaster loss reserve (note 3) | 624,181 | 584,864 |
| | 6,057,520 | 5,045,970 |
| Province's account | 1,527,618 | 1,137,018 |
| | $7,585,138 | $6,182,988 |

On behalf of the Commission:

Chairman

Member

See accompanying notes.

## PROVINCE OF BRITISH COLUMBIA

## PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

### COMBINED STATEMENT OF REVENUE AND EXPENDITURE AND PROVINCE'S ACCOUNT
YEARS ENDED DECEMBER 31, 1984 AND 1983

| | 1984 | 1983 |
|---|---|---|
| **Revenue:** | | |
| Tenant rent | $18,680,002 | $17,176,414 |
| Sundry | 46,888 | 83,763 |
| | 18,726,890 | 17,260,177 |
| **Expenditure:** | | |
| Amortization | 14,318,670 | 14,318,670 |
| Operating | 10,247,193 | 10,966,726 |
| Shelter supplement | 7,987,728 | 8,598,486 |
| Maintenance | 4,057,121 | 3,863,155 |
| Grants in lieu of taxes (note 5) | 3,374,366 | 3,424,276 |
| Administration | 2,542,269 | 2,601,608 |
| Modernization and improvement | 2,989,615 | 1,302,896 |
| Provincial programs | 1,358,632 | 1,391,225 |
| Working capital interest (note 2) | 613,485 | 693,827 |
| | 47,489,079 | 47,160,869 |
| Program deficit | (28,762,189) | (29,900,692) |
| Interest income, net | 545,466 | 600,488 |
| Excess of expenditure over revenue for the year | 28,216,723 | 29,300,204 |
| Less Canada Mortgage and Housing Corporation subsidy share | 16,238,664 | 16,562,673 |
| Net Provincial expenditure | 11,978,059 | 12,737,531 |
| Subsidy receipts | 12,325,219 | 11,485,696 |
| Province's account, beginning of year | 1,137,018 | 2,100,681 |
| Prior period adjustment (note 4) | 43,440 | 288,172 |
| Province's account, end of year | $ 1,527,618 | $ 1,137,018 |

See accompanying notes.

## PROVINCE OF BRITISH COLUMBIA

## PROJECTS AND PROGRAMS MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

## COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEARS ENDED DECEMBER 31, 1984 AND 1983

| | 1984 | 1983 |
|---|---|---|
| Source of funds: | | |
| Subsidy receipts: | | |
| Province of British Columbia | $12,368,659 | $11,774,378 |
| Canada Mortgage and Housing Corporation | 10,168,349 | 16,302,402 |
| Decrease in accounts receivable | 524,468 | |
| Decrease in prepaid expenses | 129,357 | |
| Increase in accounts payable | | 1,480,358 |
| Increase in tenants' prepaid rent | 95,127 | |
| Increase in amortization payable | 150,356 | |
| | 23,436,316 | 29,557,138 |
| Application of funds: | | |
| Excess of expenditure over revenue for the year | 28,216,723 | 29,300,204 |
| Less: | | |
| Depreciation expense | (81,798) | (75,581) |
| Retirement of fixed assets | (50,000) | (92,031) |
| Amortization credited to Canada Mortgage and Housing Corporation | (5,772,511) | (5,772,511) |
| | 22,312,414 | 23,360,081 |
| Increase in amount due from Province of British Columbia | 1,527,800 | |
| Increase in accounts receivable | | 618,491 |
| Increase in prepaid expenses | | 31,537 |
| Purchase of fixed assets | 322,852 | 32,819 |
| Decrease in accounts payable | 224,732 | |
| Decrease in amortization payable | | 8,546,159 |
| Decrease in tenants' prepaid rent | | 153,391 |
| | 24,387,798 | 32,742,478 |
| Decrease in funds | (951,482) | (3,185,340) |
| Funds, beginning of year | (748,634) | 2,436,706 |
| Funds, represented by bank indebtedness, end of year | $(1,700,116) | $ (748,634) |

See accompanying notes.

## PROJECTS AND PROGRAMS
## MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

## NOTES TO FINANCIAL STATEMENTS
## DECEMBER 31, 1984

### 1. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of financial statement presentation

These statements combine five separate financial statements of projects and programs operated by the Province of British Columbia (Ministry of Lands, Parks and Housing) and managed by British Columbia Housing Management Commission, each of which has its own subsidy sharing agreement.

The statements are prepared on the basis of accounting practices followed by similar entities in the Province of British Columbia.

b) Amortization

These statements do not include the capital cost of the projects, however, amortization in lieu of depreciation and interest on capital costs is in part payable to the Provincial Rental Housing Corporation and in part credited to Canada Mortgage and Housing Corporation based on schedules provided by the participants.

c) Tenant rent revenue

Tenant rent revenue represents rent charged to residents, and is determined as the lesser of market rent, or a percentage of the resident's income. On October 1, 1983 the percentage charged new tenants was increased to 30% from 25%. For existing tenants transitional provisions apply whereby the percentage increase is phased in over a three year period, i.e. 26.5% on October 1, 1983, 28.2% on October 1, 1984 and 30% on October 1, 1985.

d) Fixed assets

All purchases are recorded as program operating expenditures, except for computer hardware and software which are recorded at cost as fixed assets and depreciated on the straight line basis over five and three years respectively.

### 2. WORKING CAPITAL INTEREST

The Province of British Columbia, through the Wholly Provincial projects and programs account, provides working capital to the projects and programs managed by the Commission, at interest rates agreed to by the participants.

### 3. DISASTER LOSS FUND

This fund, financed by the Province of British Columbia and Canada Mortgage and Housing Corporation, provides for claims below the deductible amounts of insured properties and for damages to uninsured items.

### 4. PRIOR PERIOD ADJUSTMENT

Under agreement between the Province of British Columbia and Canada Mortgage and Housing Corporation, the cost sharing of subsidies between the participants has been revised for prior years.

### 5. GRANTS IN LIEU OF TAXES

The Commission, on behalf of the Province of British Columbia and Canada Mortgage and Housing Corporation, pays each municipality a grant equivalent to property taxes due for all residential properties and projects managed.

### 6. LEASE COMMITMENTS

The Commission has obligations under operating leases for office space to be expensed over the next five years as follows: $372,000 in 1985, and $480,000 in each of the next four years.

## BRITISH COLUMBIA HYDRO AND POWER AUTHORITY

Price Waterhouse
CHARTERED ACCOUNTANTS

1075 West Georgia Street
Vancouver, British Columbia V6E 3G1
(604) 682 4711 Telex 04-507740

### REPORT OF THE AUDITORS

The Lieutenant Governor in Council,
Province of British Columbia:

We have examined the balance sheets of British Columbia Hydro and Power Authority as at March 31, 1985 and 1984 and the statements of income and earnings employed in the business and changes in financial position for each of the three years in the period ended March 31, 1985. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Hydro and Power Authority as at March 31, 1985 and 1984 and the results of its operations and the changes in its financial position for each of the three years in the period ended March 31, 1985 in accordance with generally accepted accounting principles consistently applied, after giving effect to the change in accounting for foreign currency translation, as explained in Note 2 to the financial statements.

Price Waterhouse

Vancouver, British Columbia
June 7, 1985

Price Waterhouse
Chartered Accountants

British Columbia Hydro and Power Authority

## Balance Sheet

*as at March 31*

| | 1985 | 1984 |
|---|---|---|
| | *(in millions)* | |
| FIXED ASSETS *(Note 6)*: | | |
| Fixed assets in service | **$10,231** | $8,046 |
| Less — | | |
| Accumulated depreciation | **1,824** | 1,660 |
| | **8,407** | 6,386 |
| Unfinished construction | **588** | 2,375 |
| | **8,995** | 8,761 |
| CURRENT ASSETS: | | |
| Temporary investments | **239** | 300 |
| Accounts receivable and unbilled revenues | **391** | 292 |
| Materials and supplies | **42** | 54 |
| Prepaid expenses | **42** | 36 |
| | **714** | 682 |
| UNAMORTIZED DEFERRED CHARGES: | | |
| Foreign currency translation *(Note 2)* | **700** | — |
| Discount and issue costs | **93** | 74 |
| | **793** | 74 |
| OTHER ASSETS | **77** | 76 |
| | **$10,579** | $9,593 |

APPROVED ON BEHALF OF THE BOARD:

Chester A. Johnson, Chairman

Sandra D. Sutherland Q.C., Director

| | **1985** | 1984 |
|---|---|---|
| | *(in millions)* | |
| LONG-TERM LIABILITIES: | | |
| Long-term debt *(Notes 2, 8 and 9)* | **$ 8,387** | $7,203 |
| Deferred liabilities | **39** | 47 |
| | **8,426** | 7,250 |
| CURRENT LIABILITIES: | | |
| Bank indebtedness | **101** | 62 |
| Accounts payable | **235** | 312 |
| Accrued interest | **347** | 303 |
| Long-term debt payments due within one year — | | |
| Sinking fund instalments | **95** | 97 |
| Maturities, less sinking fund | **87** | 276 |
| | **865** | 1,050 |
| RATE STABILIZATION ACCOUNT *(Note 3)* | **103** | 95 |
| CONTRIBUTIONS ARISING FROM COLUMBIA RIVER TREATY | **368** | 378 |
| CONTRIBUTIONS IN AID OF CONSTRUCTION | **293** | 275 |
| EARNINGS EMPLOYED IN THE BUSINESS | **524** | 545 |
| COMMITMENTS AND CONTINGENCIES *(Notes 11 and 12)* | | |
| | **$10,579** | $9,593 |

British Columbia Hydro and Power Authority

## Statement of Income and Earnings Employed in the Business

*for the years ended March 31*

| | **1985** | 1984 | 1983 |
|---|---|---|---|
| | | *(in millions)* | |
| REVENUES: | | | |
| Electric— Domestic *(Note 12)* | **$1,331** | $1,155 | $1,075 |
| — Export surplus *(Notes 3 and 4)* | **182** | 75 | 97 |
| Total Electric | **1,513** | 1,230 | 1,172 |
| Gas | **415** | 361 | 332 |
| Rail | **25** | 22 | 22 |
| Sundry | **—** | — | 2 |
| Total Revenues | **1,953** | 1,613 | 1,528 |
| EXPENSES: | | | |
| Employee compensation | **253** | 214 | 212 |
| Materials and services | **66** | 64 | 65 |
| Energy *(Note 5)* | **323** | 276 | 262 |
| Taxes | **299** | 262 | 254 |
| Depreciation *(Note 6)* | **179** | 168 | 157 |
| Amortization and write-off of deferred development studies *(Note 6)* | **50** | 72 | 22 |
| | **1,170** | 1,056 | 972 |
| OPERATING INCOME BEFORE FINANCE CHARGES | **783** | 557 | 556 |
| Finance charges *(Note 7)* | **772** | 520 | 479 |
| OPERATING INCOME | **11** | 37 | 77 |
| Adjustment for rate stabilization *(Note 3)* | **(8)** | 14 | (19) |
| INCOME BEFORE EXTRAORDINARY ITEM | **3** | 51 | 58 |
| Extraordinary item *(Note 13)* | **—** | — | (77) |
| NET INCOME (LOSS) | **3** | 51 | (19) |
| EARNINGS EMPLOYED IN THE BUSINESS: | | | |
| At beginning of year, as previously reported | **545** | 494 | 513 |
| Adjustment for accounting policy change *(Note 2)* | **(24)** | — | — |
| As restated | **521** | 494 | 513 |
| At end of year | **$ 524** | $ 545 | $ 494 |

*1983 and 1984 figures have been reclassified to conform with the presentation used for 1985.*

**British Columbia Hydro and Power Authority**

## Statement of Changes in Financial Position

*for the years ended March 31*

| | 1985 | 1984 | 1983 |
|---|---|---|---|
| | | *(in millions)* | |
| OPERATING ACTIVITIES: | | | |
| Operating income | **$ 11** | $ 37 | $ 77 |
| Depreciation, amortization and write-off | **278** | 259 | 195 |
| Working capital (decrease) | **(126)** | 51 | 61 |
| Other | **(5)** | (20) | (17) |
| Funds provided by operating activities | **158** | 327 | 316 |
| FINANCING ACTIVITIES: | | | |
| Issue of long-term debt | **660** | 786 | 663 |
| Contributions in aid of construction | **27** | 17 | 45 |
| Retirement of long-term debt | **(276)** | (145) | (100) |
| Sinking fund — Instalments | **(99)** | (87) | (72) |
| — Income reinvested | **(92)** | (70) | (56) |
| Other | **(2)** | (1) | (1) |
| Funds provided by financing activities | **218** | 500 | 479 |
| INVESTING ACTIVITIES: | | | |
| Fixed asset expenditures | **(484)** | (820) | (1,037) |
| Net proceeds from (cost of) fixed asset retirements | **13** | (5) | (1) |
| Loans and mortgages | **(5)** | (12) | (19) |
| Funds used for investing activities | **(476)** | (837) | (1,057) |
| INCREASE (DECREASE) IN FUNDS | **(100)** | (10) | (262) |
| FUNDS AT BEGINNING OF YEAR | **238** | 248 | 510 |
| FUNDS AT END OF YEAR | **$ 138** | $ 238 | $ 248 |
| Increase (decrease) in working capital: | | | |
| Accounts receivable | **$ (99)** | $ (43) | $ 44 |
| Accounts payable | **(77)** | 65 | (11) |
| Accrued interest | **44** | 26 | 50 |
| Other current assets | **6** | 3 | (22) |
| | **$ (126)** | $ 51 | $ 61 |

Funds consist of temporary investments net of bank indebtedness.

*1983 and 1984 figures have been reclassified to conform with the presentation used for 1985.*

British Columbia Hydro and Power Authority

# Notes to Financial Statements

## Note 1 Significant Accounting Policies:

B.C. Hydro is a Crown corporation of the Province of British Columbia. B.C. Hydro's electric and gas services, including rates, are subject to regulation by the British Columbia Utilities Commission (the "Commission"). The accounting policies of the corporation conform to accounting principles generally accepted in Canada. A description of significant accounting policies follows. See also Note 2 regarding an accounting policy change and Note 3 for an explanation of the rate stabilization account.

### FIXED ASSETS

Fixed assets in service consist principally of land, water rights, storage dams, plant for the generation, transmission and distribution of electricity and the distribution of gas, freight railway and rolling stock, and include the cost of plant financed by contributions in aid of construction and contributions arising from the Columbia River Treaty.

Fixed assets are carried at cost which includes material, direct labour and appropriate portions of engineering, administration and finance charges.

Capital development studies and projects which are abandoned or subject to indefinite deferral are written off. Capital development studies for which work is deferred for more than one year are amortized on a straight-line basis until the work is recommenced. Capital projects which are deferred but for which there is some reasonable probability they will proceed have a provision made for costs specifically identified as having reduced or no future value.

### DEPRECIATION

The depreciation policy of B.C. Hydro is to charge the original cost of fixed assets to income over the estimated service lives of the assets. Depreciation is provided on all depreciable assets in service as at the beginning of each year and is computed using the straight-line method.

### FINANCE CHARGES CAPITALIZED

B.C. Hydro capitalizes finance charges at rates equivalent to the cost of borrowing those funds expended on construction projects during each year of construction.

### CONTRIBUTIONS

Contributions in aid of construction are amortized over the estimated service lives of the related assets, and the credit resulting therefrom is offset against the corresponding provision for depreciation.

Contributions arising from the Columbia River Treaty are amortized over the period ending in fiscal year 2025, the minimum term of the Treaty, and the credit resulting therefrom is offset against and is equal to the annual provision for depreciation of the related assets.

Contributions received in respect of unfinished construction are included with deferred liabilities until the assets are placed in service.

### FOREIGN CURRENCY TRANSLATION

Long-term debt, current assets and current liabilities denominated in a foreign currency are translated into Canadian currency at the rate of exchange prevailing at the balance sheet date. Unrealized gains and losses arising from the translation of long-term debt are deferred and included in unamortized deferred charges — foreign currency translation. These deferred charges are amortized over the remaining term of the debt. Foreign exchange gains and losses on current assets and current liabilities are included in income.

### DISCOUNT AND ISSUE COSTS

Discount and issue costs on long-term debt are amortized by charges to income on a straight-line basis over the terms of the respective debt.

### TEMPORARY INVESTMENTS

Temporary investments are valued at the lower of cost and market.

### UNBILLED REVENUES

Customers are billed on a cyclical basis for deliveries of electricity and gas. Unbilled deliveries are accrued and included in revenue.

### MATERIALS AND SUPPLIES

Materials and supplies are valued at average cost, less provisions for declines in value due to damage and obsolescence.

British Columbia Hydro and Power Authority

## Notes to Financial Statements *(continued)*

### Note 2 Change in Accounting Policy:

As at April 1, 1984 B.C. Hydro adopted on a retroactive basis the new foreign currency translation recommendations of the Canadian Institute of Chartered Accountants. Previously, long-term debt was translated at the rates of exchange prevailing at the date the debt was incurred. The effect of this change for the year ended March 31, 1985 was to increase net income by $6 million.

The change to the new policy has been made by an adjustment to earnings employed in the business as of April 1, 1984 rather than by restatement of the financial statements of prior years. Had the accounting policy change been applied to individual prior years, net income for the years ended March 31, 1984 and 1983 would have decreased by $10 million and $5 million respectively.

The principal effects of this change on the March 31, 1985 balance sheet have been to increase long-term debt by $726 million and establish unamortized deferred charges — foreign currency translation of $700 million.

### Note 3 Rate Stabilization Account:

The Commission directed B.C. Hydro to create as of March 31, 1982, an account to be known as the rate stabilization account in the amount of $90 million, derived from export sales of surplus electric energy.

For fiscal years subsequent to March 31, 1982, B.C. Hydro has been directed to credit to the rate stabilization account annually, an amount based upon revenues derived from export sales of surplus electric energy (exclusive of sales of firm energy under approved export contracts) less direct expenses associated with such sales, including water rentals calculated by reference to the electricity generated to make such export sales, provided the account does not at any time exceed $200 million.

For each of the fiscal years subsequent to March 31, 1982, the Commission has ordered B.C. Hydro to transfer from the rate stabilization account an amount of $60 million, or such lesser amount as will reduce the account balance to nil, to be credited to income in the year, unless otherwise directed.

An analysis of the rate stabilization account is as follows:

| | Years ended March 31 | | |
|---|---|---|---|
| | **1985** | 1984 | 1983 |
| | | *(in millions)* | |
| Balance at beginning of year | **$ 95** | $109 | $ 90 |
| Transfer from income (Note 4) | **68** | 46 | 79 |
| Transfer to income | **(60)** | (60) | (60) |
| Adjustment for rate stabilization | **8** | (14) | 19 |
| Balance at end of year | **$103** | $ 95 | $109 |

### Note 4 Export Surplus:

Income from export surplus sales for each year was as follows:

| | Years ended March 31 | | |
|---|---|---|---|
| | **1985** | 1984 | 1983 |
| | | *(in millions)* | |
| Export surplus revenues | **$182** | $ 75 | $ 97 |
| Less: Direct expenses- | | | |
| Transmission charges | **26** | 3 | 4 |
| Water rentals | **17** | 9 | 14 |
| | **43** | 12 | 18 |
| Income before rate stabilization | **139** | 63 | 79 |
| Amount transferred to Rate Stabilization Account (Note 3) | **(68)** | (46) | (79) |
| Income from sales under approved export contracts | **$ 71** | $ 17 | $ — |

As directed by the Commission, income from export surplus sales is transferred to the rate stabilization account if it meets the conditions set out in Note 3 to the financial statements.

## Note 5 Energy:

| | Years ended March 31 | | |
|---|---|---|---|
| | **1985** | 1984 | 1983 |
| | | *(in millions)* | |
| Gas purchased for resale | **$283** | $247 | $233 |
| Transmission of electricity | **26** | 4 | 5 |
| Purchase of electricity | **—** | 12 | 11 |
| Fuel for generation | **14** | 13 | 13 |
| | **$323** | $276 | $262 |

## Note 6 Fixed Assets:

| | 1985 | | | | | 1984 |
|---|---|---|---|---|---|---|
| | Fixed Assets in Service | | | Unfinished Construction | Total | Total |
| | Original Cost | Accumulated Depreciation | Net Book Value | | | |
| | | | *(in millions)* | | | |
| Electric Service | | | | | | |
| Generation and storage | **$ 4,994** | **$ 598** | **$4,396** | **$ 82** | **$4,478** | $4,362 |
| Transmission | **1,866** | **322** | **1,544** | **370** | **1,914** | 1,772 |
| Transformation | **1,148** | **244** | **904** | **95** | **999** | 986 |
| Distribution | **1,220** | **357** | **863** | **—** | **863** | 830 |
| Buildings and other | **277** | **130** | **147** | **7** | **154** | 237 |
| Total Electric Service | **9,505** | **1,651** | **7,854** | **554** | **8,408** | 8,187 |
| Gas Service | **487** | **95** | **392** | **33** | **425** | 397 |
| Rail Service | **48** | **22** | **26** | **1** | **27** | 32 |
| Common Properties | **180** | **56** | **124** | **—** | **124** | 134 |
| Sundry | **11** | **—** | **11** | **—** | **11** | 11 |
| Total | **$10,231** | **$1,824** | **$8,407** | **$588** | **$8,995** | $8,761 |

**DEPRECIATION**

The composite depreciation rates for each year in the three-year period ended March 31, 1985 were as follows:

| | **1985** | 1984 | 1983 |
|---|---|---|---|
| | **(%)** | (%) | (%) |
| Electric Service | **2.54** | 2.52 | 2.47 |
| Gas Service | **2.38** | 2.39 | 2.44 |
| Rail Service | **3.77** | 3.71 | 3.64 |
| Common Properties | **6.18** | 6.59 | 5.78 |

**AMORTIZATION AND WRITE-OFF OF DEFERRED DEVELOPMENT STUDIES**

The amortization and write-offs related mainly to the following development studies: 1985 Iskut-Stikine — $41 million; 1984 Meager Creek — $26 million, Liard — $17 million and Iskut-Stikine — $11 million; 1983 Meager Creek — $6 million.

The amounts amortized and written off for each year in the three-year period ended March 31, 1985 were as follows:

| | **1985** | 1984 | 1983 |
|---|---|---|---|
| | | *(in millions)* | |
| Amortization | **$ 9** | $25 | $17 |
| Write-offs | **41** | 47 | 5 |
| | **$50** | $72 | $22 |

British Columbia Hydro and Power Authority

## Notes to Financial Statements *(continued)*

### Note 7 Finance Charges:

| | Years ended March 31 | | |
|---|---|---|---|
| | **1985** | 1984 | 1983 |
| | | *(in millions)* | |
| Interest on long-term debt | $ 994 | $872 | $800 |
| Foreign exchange adjustments on long-term debt | 37 | 12 | 11 |
| Amortization of discount and issue costs | 12 | 7 | 5 |
| Other finance charges | 4 | 2 | 2 |
| | 1,047 | 893 | 818 |
| Less: Income from sinking fund investments held by Trustee | 92 | 70 | 56 |
| Income from temporary investments | 33 | 19 | 66 |
| | 125 | 89 | 122 |
| | 922 | 804 | 696 |
| Less: Finance charges capitalized | 150 | 284 | 217 |
| | $ 772 | $520 | $479 |

The effective rate for finance charges capitalized to unfinished construction during the year ended March 31, 1985 was 13.9% (1984 — 12.2%; 1983 — 15.8%).

### Note 8 Long-Term Debt:

| | **1985** | 1984 |
|---|---|---|
| | *(in millions)* | |
| Total long-term debt outstanding — | | |
| Payable in Canadian currency | $4,366 | $4,184 |
| Payable in United States currency (U.S. $3,742; 1984 — U.S. $3,583) | 5,103 | 4,113 |
| | 9,469 | 8,297 |
| Less: Sinking funds with Trustee, Minister of Finance for the Province of British Columbia* | 900 | 721 |
| | 8,569 | 7,576 |
| Less: Long-term debt payments due within one year — | | |
| Sinking fund instalments | 95 | 97 |
| Maturities, less sinking fund | 87 | 276 |
| | 182 | 373 |
| | $8,387 | $7,203 |

** Includes investments in United States currency in the amount of U.S. $92 million (1984 — U.S. $77 million).*

B.C. Hydro had 170 series of long-term debt outstanding at March 31, 1985 (1984 — 145). Coupon rates on this long-term debt range from 3¾ % to 16¼ %. The effective interest cost on long-term debt outstanding at March 31, 1985 was 9.40% (1984 — 9.21%) for Canadian denominated debt and 12.37% (1984 — 12.26%) for U.S. denominated debt.

The following long-term debt, in addition to 24 smaller issues totalling Canadian $177 million and U.S. $38 million, were issued by B.C. Hydro during the year ended March 31, 1985:

| Coupon Rate | Series | Date of Maturity | Principal |
|---|---|---|---|
| 13⅜% | FR | July 26, 1988 | U.S. $150 million |
| 13.635% | FS | July 30, 1994 | Cdn. $ 55 million |
| 12¾% | GP | October 1, 1989 | Cdn. $ 62 million |
| 10¾% | GR | February 6, 1990 | Cdn. $150 million |

Many of the series have annual sinking fund requirements. Total long-term debt maturity payments and sinking fund instalments of the long-term debt outstanding as at March 31, 1985 were as follows:

| Year Ending March 31 | Principal Amount of Maturities | Estimated Funds Accumulated to Maturity Date in Sinking Funds | Cash Requirements | | |
|---|---|---|---|---|---|
| | | | Net Debt Maturities | Sinking Funds | Total |
| | | *(in millions)* | | | |
| 1986 | $ 149 | $ 62 | $ 87 | $ 95 | $ 182 |
| 1987 | 283 | 107 | 176 | 106 | 282 |
| 1988 | 539 | 104 | 435 | 106 | 541 |
| 1989 | 504 | 72 | 432 | 104 | 536 |
| 1990 | 623 | 87 | 536 | 97 | 633 |
| | 2,098 | 432 | 1,666 | 508 | 2,174 |
| 1991-1995 | 2,046 | 1,099 | 947 | 403 | 1,350 |
| 1996-2000 | 895 | 682 | 213 | 330 | 543 |
| 2001-2005 | 1,659 | 1,659 | — | 231 | 231 |
| 2006-2010 | 916 | 916 | — | 88 | 88 |
| 2011- | 1,855 | 1,855 | — | 11 | 11 |
| | $9,469 | $6,643 | $2,826 | $1,571 | $4,397 |

Net debt maturities represent the principal amount of maturities less estimated sinking funds at maturity, based on assumed average annual earnings of approximately 11% on existing sinking fund investments and future sinking fund instalments, and estimated discounts on anticipated purchases of bonds subject to annual mandatory redemption. The translation of amounts denominated in a foreign currency is based on the rate of exchange in effect at March 31, 1985.

Certain B.C. Hydro debt held by the Canada Pension Plan Investment Fund and by the Minister of Finance of the Province of British Columbia contains provisions allowing holders to redeem the debt prior to maturity, in whole or in part, subject to certain restrictions. As at March 31, 1985 this debt amounted to $892 million (1984 — $829 million) net of sinking funds.

## Note 9 Guarantee by Province of British Columbia:

Except for $355 million of non-transferable debt issued to the Province of British Columbia, the Provincial Government has unconditionally guaranteed B.C. Hydro's long-term debt as to principal, premium, if any, and interest.

## Note 10 Pension Plans:

Employees of B.C. Hydro are covered under contributory pension plans. It is B.C. Hydro's practice to obtain periodic actuarial valuations of the plans for purposes of determining annual pension costs and funding requirements. Current service costs are provided for and funded when incurred. Past service pension costs and accrued deficits arising from plan amendments, changes in actuarial assumptions and indexing supplements to existing pensioners are provided for and funded over periods and in amounts recommended by the actuary.

A summary actuarial report, dated April 25, 1985 indicated an accrued actuarial deficit in the principal plan as at December 31, 1984 of approximately $29 million (1983 — $44 million). B.C. Hydro is funding the deficit by annual payments of approximately $4 million per annum to March 31, 1997 and $3 million per annum thereafter to March 31, 2000.

The total cost to B.C. Hydro in respect of pension plans, including its share of Canada Pension Plan costs, for the year ended March 31, 1985 was $25 million (1984 — $25 million; 1983 — $29 million), of which $18 million (1984 — $16 million; 1983 — $17 million) was charged to income and the balance capitalized and included in fixed assets.

British Columbia Hydro and Power Authority

# Notes to Financial Statements *(continued)*

## Note 11 Commitments and Contingencies:

Purchase commitments and contracts of B.C. Hydro for capital projects aggregated approximately $45 million as at March 31, 1985.

The powerplant and concrete dam contractor on the Revelstoke project delivered in March 1984 a submission of claims for substantial unanticipated costs with respect to the work performed to completion to a maximum amount of $128 million. It is expected that B.C. Hydro will deny liability for the substantial part of all the claims made. Should any amount be paid by B.C. Hydro as a result of the claims, it will be capitalized as part of construction expenditures and included in fixed assets.

## Note 12 Interim Rate Increase:

Effective April 15, 1984, B.C. Hydro implemented an interim electric rate increase of 6.5%. This interim rate increase is subject to refund with interest, in whole or in part, if so ordered by the Commission. Revenue derived from the rate increase for the period April 15, 1984 to March 31, 1985 amounted to approximately $77 million.

## Note 13 Extraordinary Item:

In July 1982, the Hat Creek project was deferred indefinitely as a result of rising project costs and reduced rates of growth in projected electrical demand. Project costs, including the costs of demobilization, in the amount of $77 million, have been written off and shown as an extraordinary item in the statement of income and earnings employed in the business for the year ended March 31, 1983.

## Note 14 Segment Information:

B.C. Hydro is engaged in the operation of three principal services: generation, transmission and distribution of electricity; distribution of gas; and provision of a rail service.

Most expenses are directly attributable to specific services and common expenses are allocated among the services. Export surplus expenses include only direct costs, namely transmission charges and water rentals.

Identifiable assets are those assets that are used in each service's operations. Corporate assets are principally temporary investments and unamortized deferred charges.

| | Electric | | | | | | | | | Gas | | | Rail * | | | Sundry | | | Combined | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Domestic | | | Export Surplus | | | Total Electric | | | | | | | | | | | | | | |
| **Year ended March 31** *(in millions)* | 1985 | 1984 | 1983 | 1985 | 1984 | 1983 | 1985 | 1984 | 1983 | 1985 | 1984 | 1983 | 1985 | 1984 | 1983 | 1985 | 1984 | 1983 | 1985 | 1984 | 1983 |
| **Revenues** | $1,331 | $1,155 | $1,075 | $182 | $ 75 | $ 97 | $1,513 | $1,230 | $1,172 | $415 | $361 | $332 | $25 | $ 22 | $ 22 | $— | $ — | $ 2 | $ 1,953 | $1,613 | $1,528 |
| **Expenses:** | | | | | | | | | | | | | | | | | | | | | |
| Employee compensation | 203 | 169 | 164 | — | — | — | 203 | 169 | 164 | 38 | 34 | 35 | 12 | 11 | 13 | — | — | — | 253 | 214 | 212 |
| Materials and services | 54 | 53 | 53 | — | — | — | 54 | 53 | 53 | 8 | 6 | 7 | 4 | 5 | 5 | — | — | — | 66 | 64 | 65 |
| Energy | 14 | 26 | 25 | 26 | 3 | 4 | 40 | 29 | 29 | 283 | 247 | 233 | — | — | — | — | — | — | 323 | 276 | 262 |
| Taxes | 271 | 242 | 230 | 17 | 9 | 14 | 288 | 251 | 244 | 9 | 9 | 8 | 2 | 2 | 2 | — | — | — | 299 | 262 | 254 |
| Depreciation | 165 | 154 | 144 | — | — | — | 165 | 154 | 144 | 12 | 12 | 11 | 2 | 2 | 2 | — | — | — | 179 | 168 | 157 |
| Amortization and write-off of deferred development studies | 50 | 70 | 21 | — | — | — | 50 | 70 | 21 | — | 2 | 1 | — | — | — | — | — | — | 50 | 72 | 22 |
| **Total expenses** | 757 | 714 | 637 | 43 | 12 | 18 | 800 | 726 | 655 | 350 | 310 | 295 | 20 | 20 | 22 | — | — | — | 1,170 | 1,056 | 972 |
| **Operating income before finance charges** | 574 | 441 | 438 | 139 | 63 | 79 | 713 | 504 | 517 | 65 | 51 | 37 | 5 | 2 | — | — | — | 2 | 783 | 557 | 556 |
| **Finance charges** | 727 | 479 | 441 | — | — | — | 727 | 479 | 441 | 41 | 37 | 34 | 3 | 3 | 3 | 1 | 1 | 1 | 772 | 520 | 479 |
| **Operating income (loss)** | (153) | (38) | (3) | 139 | 63 | 79 | (14) | 25 | 76 | 24 | 14 | 3 | 2 | (1) | (3) | (1) | (1) | 1 | 11 | 37 | 77 |
| **Adjustment for rate stabilization** | 60 | 60 | 60 | (68) | (46) | (79) | (8) | 14 | (19) | — | — | — | — | — | — | — | — | — | (8) | 14 | (19) |
| **Income (loss) before extraordinary item** | $ (93) | $ 22 | $ 57 | $ 71 | $ 17 | $ — | $ (22) | $ 39 | $ 57 | $ 24 | $ 14 | $ 3 | $ 2 | $ (1) | $ (3) | $(1) | $ (1) | $ 1 | $ 3 | $ 51 | $ 58 |
| **Identifiable assets** | | | | | | | $8,792 | $8,621 | $8,062 | $562 | $523 | $450 | $45 | $ 53 | $ 50 | $12 | $ 12 | $ 14 | $ 9,411 | $9,209 | $8,576 |
| **Corporate assets** | | | | | | | | | | | | | | | | | | | 1,168 | 384 | 334 |
| **Total assets** | | | | | | | | | | | | | | | | | | | $10,579 | $9,593 | $8,910 |
| **Expenditures on fixed assets** | | | | | | | $ 442 | $ 781 | $ 997 | $ 40 | $ 33 | $ 37 | $ 1 | $ 5 | $ 1 | $ 1 | $ 1 | $ 2 | $ 484 | $ 820 | $1,037 |

** The 1985 Rail revenues include a $5 million gain on the sale of property; revenues from normal operations are $20 million and operating loss $3 million.*

# BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

## BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

## FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION

## AS AT MARCH 31, 1985

### INDEX

| | |
|---|---|
| FINANCIAL STATEMENTS | |
| AUDITOR'S REPORT | |
| BALANCE SHEET | EXHIBIT A |
| STATEMENT OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES | EXHIBIT B |
| STATEMENT OF REVENUE | EXHIBIT C |
| STATEMENT OF EXPENDITURE | EXHIBIT D |
| NOTES TO FINANCIAL STATEMENTS | |
| OTHER FINANCIAL INFORMATION | |
| SCHEDULE OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES ANCILLARY SERVICES FUND (PREPARED WITHOUT AUDIT) | SCHEDULE 1 |

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of the British Columbia Institute of Technology, and

To the Minister of Education
Province of British Columbia:

I have examined the balance sheet of the British Columbia Institute of Technology as at 31 March 1985, the statement of revenue and expenditure and changes in fund balances, and the statements of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Institute as at 31 March 1985 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles described in note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
19 June 1985

**EXHIBIT A**

## BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

### BALANCE SHEET

as at March 31, 1985

| | Operating Fund | Special Purpose Fund | Ancillary Services Fund | Capital Fund | Trust Funds | | March 31 | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Trust | Donated | 1985 Total | 1984 Total |
| **ASSETS** | | | | | | | | |
| Cash and Term Deposits | $5,701,637 | $ 70,819 | | $ 11,318 | | $271,969 | $ 6,055,743 | $ 8,354,043 |
| Bonds (Note 2) | | | | | | 291,338 | 291,338 | 291,338 |
| Accounts Receivable | 672,147 | 656,051 | $288,374 | 2,285 | | 5,888 | 1,624,745 | 2,272,877 |
| Loans Receivable | | 48,512 | | | | | 48,512 | 49,286 |
| Inventories | 124,886 | | 350,978 | | | | 475,864 | 470,071 |
| Prepaid Expenses | 191,349 | | | | | | 191,349 | 157,067 |
| Interfund Advances | (316,433) | 276,397 | (451,322) | 349,646 | $11,037 | 130,675 | - | - |
| Equipment, Buildings and Improvements (Note 3) | | | | 30,423,755 | | | 30,423,755 | 27,054,468 |
| | $6,373,586 | $1,051,779 | $188,030 | $30,787,004 | $11,037 | $699,870 | $39,111,306 | $38,649,150 |
| **LIABILITIES AND EQUITY** | | | | | | | | |
| Accounts Payable and Accrued Liabilities (Note 4) | $4,482,643 | $ 447,452 | $223,652 | $ 97,145 | $ 3,461 | | $ 5,254,353 | $ 7,831,554 |
| Holdbacks Payable | | | | | | | - | 362,662 |
| Deferred Income | 1,862,374 | | 12,068 | | | | 1,874,442 | 1,668,699 |
| Temporary Borrowings (Note 5) | | | | 2,839,398 | | | 2,839,398 | 5,109,241 |
| Debentures Payable (Note 6) | | | | 6,090,760 | | | 6,090,760 | 3,098,500 |
| Mortgage Payable (Note 7) | | | | 2,495,418 | | | 2,495,418 | 2,499,121 |
| Equity in Equipment, Buildings and Improvements | | | | 19,289,472 | | | 19,289,472 | 16,367,223 |
| Fund Balances (Exhibit B) | 28,569 | 604,327 | (47,690) | (25,189) | 7,576 | $699,870 | 1,267,463 | 1,712,150 |
| | $6,373,586 | $1,051,779 | $188,030 | $30,787,004 | $11,037 | $699,870 | $39,111,306 | $38,649,150 |

Commitments (Note 8)

Approved by the Board of Governors:

Malcolm C J Wickson

Malcolm C.J. Wickson, LL.B.
Chairman, Board of Governors

D.M. Macpherson, C.A.
Vice President, Administration,
and Bursar

EXHIBIT B

## BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

## STATEMENT OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES

for the year ended March 31, 1985

| | Operating Fund | | | Special Purpose Fund | Ancillary Services Fund | Capital Fund | Trust Funds | | March 31 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | General Purpose | Temporary Courses | Total Fund | | | | Trust | Donated | 1985 Total | 1984 Total |
| Revenue (Exhibit C) | $47,332,574 | $17,663 | $47,350,237 | $2,264,738 | $3,612,740 | $2,327,935 | $70,238 | $586,111 | $56,211,999 | $59,016,732 |
| Expenditure (Exhibit D) | 46,051,021 | 17,663 | 46,068,684 | 3,078,601 | 3,684,493 | 3,151,303 | 67,041 | 606,564 | 56,656,686 | 60,573,390 |
| Excess of Revenue over Expenditure | 1,281,553 | | 1,281,553 | (813,863) | (71,753) | (823,368) | 3,197 | (20,453) | (444,687) | (1,556,658) |
| Fund Balances, | | | | | | | | | | |
| Beginning of Year | (201,661) | | (201,661) | 1,942,175 | (41,051) | (560,172) | 4,896 | 567,963 | 1,712,150 | 3,460,293 |
| Appropriation of Funds | | | | | | | | | - | (191,485) |
| Interfund Transfers | (1,051,323) | | (1,051,323) | (523,985) | 65,114 | 1,358,351 | (517) | 152,360 | - | - |
| Fund Balances, End of Year | $ 28,569 | $ - | $ 28,569 | $ 604,327 | $ (47,690) | $ (25,189) | $ 7,576 | $699,870 | $ 1,267,463 | $ 1,712,150 |

EXHIBIT C

## BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

### STATEMENT OF REVENUE

for the year ended March 31, 1985

| | Operating Fund | | | Special Purpose Fund | Ancillary Services Fund | Capital Fund | Trust Funds | | March 31 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | General Purpose | Temporary Courses | Total Fund | | | | Trust | Donated | 1985 Total | 1984 Total |
| **REVENUE** | | | | | | | | | | |
| Province of British Columbia | | | | | | | | | | |
| Operating Grants | $36,034,231 | $ 17,663 | $36,051,894 | $ 60,000 | | | | | $36,111,894 | $39,295,737 |
| Debt Service Grants | | | | 1,685 | | $ 657,413 | | | 659,098 | 686,881 |
| Capital Grants | | | | 1,245,565 | | | | | 1,245,565 | 3,265,200 |
| Debenture Payment Grants | | | | | | 454,715 | | | 454,715 | - |
| Tuition Fees | 9,402,512 | | 9,402,512 | 68,144 | | | | | 9,470,656 | 7,988,495 |
| Gifts and Donations | | | | | | | | $526,343 | 526,343 | 253,208 |
| Sales and Rentals | | | | | | | | | | |
| Bookstore | | | | | $1,618,808 | | | | 1,618,808 | 1,498,324 |
| Campus Food Services | | | | | 649,781 | | | | 649,781 | 800,793 |
| Housing | | | | | 776,060 | | | | 776,060 | 759,466 |
| Investment Income | 437,199 | | 437,199 | 134,436 | | 11,609 | | 59,768 | 643,012 | 752,885 |
| Recoveries and Other Income | 1,458,632 | | 1,458,632 | 754,908 | 568,091 | 273,885 | $70,238 | | 3,125,754 | 2,861,414 |
| Proceeds from Loan | | | | | | | | | - | 238,000 |
| Capital Funding | | | | | | 930,313 | | | 930,313 | 616,329 |
| TOTAL | $47,332,574 | $ 17,663 | $47,350,237 | $2,264,738 | $3,612,740 | $2,327,935 | $70,238 | $586,111 | $56,211,999 | $59,016,732 |

EXHIBIT D

## BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

## STATEMENT OF EXPENDITURE

for the year ended March 31, 1985

|  | Operating Fund |  |  | Special Purpose Fund | Ancillary Services Fund | Capital Fund | Trust Funds |  | March 31 |  |
|---|---|---|---|---|---|---|---|---|---|---|
|  | General Purpose | Temporary Courses | Total Fund |  |  |  | Trust | Donated | 1985 Total | 1984 Total |
| **EXPENDITURE** |  |  |  |  |  |  |  |  |  |  |
| Salaries and Wages | $32,497,676 | $ 14,770 | $32,512,446 | $ 620,131 | $ 959,942 |  | $18,117 |  | $34,110,636 | $36,746,348 |
| Employee Benefits | 4,575,049 | 1,269 | 4,576,318 | 52,059 | 147,696 |  | 887 |  | 4,776,960 | 4,972,386 |
| Cost of Sales |  |  |  |  | 1,551,129 |  |  |  | 1,551,129 | 1,638,411 |
| Interest and Bank Charges | 105,443 |  | 105,443 | 1,685 | 448,177 | $ 381,578 | 41,109 |  | 977,992 | 1,195,239 |
| Insurance | 99,136 |  | 99,136 | 782 |  |  |  |  | 99,918 | 102,163 |
| Postage and Delivery | 202,679 |  | 202,679 | 11,965 | 1,327 |  |  |  | 215,971 | 278,989 |
| Printing and Advertising | 376,442 |  | 376,442 | 22,778 | 41,693 |  | 1,496 |  | 442,409 | 470,591 |
| Professional Fees | 195,753 |  | 195,753 | 34,604 |  |  |  |  | 230,357 | 308,995 |
| Rentals and Maintenance |  |  |  |  |  |  |  |  |  |  |
| Facilities | 669,675 |  | 669,675 | 139,512 | 119,443 |  | 728 |  | 929,358 | 1,285,099 |
| Equipment | 2,574,910 | 1,000 | 2,575,910 | 203,348 | 53,857 |  |  |  | 2,833,115 | 2,166,247 |
| Supplies and Contract Services | 2,571,495 | 298 | 2,571,793 | 95,834 | 148,426 |  | 352 |  | 2,816,405 | 2,837,578 |
| Travel and Training | 706,149 | 326 | 706,475 | 41,012 | 10,781 |  | 1,146 |  | 759,414 | 749,910 |
| Utilities and Communications | 1,361,929 |  | 1,361,929 | 9,810 | 93,378 |  |  |  | 1,465,117 | 1,249,039 |
| Expendable Equipment |  |  |  | 61,172 |  | 20,972 |  |  | 82,144 | 282,839 |
| Major Equipment |  |  |  | 1,563,873 |  | 1,066,111 |  | $ 19,025 | 2,649,009 | 2,809,874 |
| Buildings and Improvements |  |  |  | 50,886 |  | 931,320 |  |  | 982,206 | 2,669,048 |
| Loan Repayments |  |  |  |  | 103,702 | 271,833 |  |  | 375,535 | 324,760 |
| Debenture Payments |  |  |  |  |  | 466,323 |  |  | 466,323 | - |
| Student Awards |  |  |  |  |  |  |  | 275,367 | 275,367 | 260,080 |
| Donation (Note 9) |  |  |  |  |  |  |  | 310,000 | 310,000 | - |
| Other Expenditures | 114,685 |  | 114,685 | 169,150 | 4,942 | 13,1[illegible] | 3,206 | 2,172 | 307,321 | 225,794 |
| TOTAL | $46,051,021 | $ 17,663 | $46,068,684 | $3,078,601 | $3,684,493 | $3,151,303 | $67,041 | $606,564 | $56,656,686 | $60,573,390 |

## BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

## NOTES TO FINANCIAL STATEMENTS

### for the year ended March 31, 1985

### Note 1. Significant Accounting Policies

a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except for the following:

i) Equipment, building and improvement expenditures are expensed in the year acquired and are also recorded, at cost, on the balance sheet.
ii) No provision is made for amortization and depreciation on improvements, buildings and equipment.
iii) No provision is made for the current portion of accrued vacation pay (Note 4).
iv) No provision is made for accrued interest on long term debt.
v) Books and periodicals for the Library are charged as an expense in the year acquired.
vi) Fund accounting procedures are followed.

b) Fund Accounting

Available resources and their related expenditures are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the Institute, and determinations made by the Board of Governors. In the financial statements, funds with similar characteristics have been combined into major fund divisions which are described below:

i) General Purpose Operating - amounts received and used in the general operation of the Institute.
ii) Temporary Courses Operating - amounts received and used in presenting courses which were specifically approved and specially funded by the Province of British Columbia.
iii) Special Purpose - amounts received and used in the provision of financial aid and in completing specific projects which were undertaken by the Institute and specially funded by donors, governments or appropriations from the General Purpose Operating Fund.
iv) Ancillary Services - amounts received and used in the Bookstore, Campus Food and Residence operations.
v) Capital - amounts received and used in the acquisition of capital assets and in the servicing of authorized capital borrowings.
vi) Trust - amounts received and used as authorized and directed under trust arrangements.
vii) Donated - amounts received and used in the provision of financial awards and for acquisition of equipment.

c) Specific Items

i) Inventories consist of general supplies, books and food, recorded at the lower of cost and net realizable value.
ii) Equipment with a unit value of less than $250 is charged as an expense in the year acquired.
iii) The portion of tuition fees relating to the period after March 31, 1985 is recorded as deferred income.
iv) Ancillary Services do not include certain administrative overhead costs.
v) Termination salary grants are charged against operations on an accrual basis (Note 4).

## BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

## NOTES TO FINANCIAL STATEMENTS

### for the year ended March 31, 1985

Note 2. Bonds

Interest is earned at 11 3/4% per annum on the face amount paid semi-annually on February 1 and August 1 each year. These bonds mature February 1, 2003.

| | 1985 | 1984 |
|---|---|---|
| Face Amount | $310,000 | $310,000 |
| Cost | $291,338 | $291,338 |
| Market Value | $298,003 | $276,675 |

Note 3. Equipment, Buildings and Improvements

| | 1985 | 1984 |
|---|---|---|
| Equipment | $14,607,198 | $12,220,117 |
| Buildings | $15,056,516 | $11,622,208 |
| Improvements | $ 760,041 | $ 3,212,143 |
| | $30,423,755 | $27,054,468 |

All Institute campus land and certain buildings occupied by the Institute are the property of the Province of British Columbia and are provided free of charge except that a portion of the land for the residences is leased from the Province of British Columbia at $25 per annum terminating October, 2037.

All equipment acquired prior to April 1, 1975 for use by the Institute was previously owned by the Province of British Columbia. During the year ended March 31, 1978, title was transferred at no cost to the Institute. This equipment is recorded at the nominal value of $1.

During the year ended March 31, 1985, additional equipment previously owned by the Province of British Columbia was donated to the Institute. For insurance purposes, the replacement value of this equipment has been valued at $1,000,000. This equipment is recorded at the nominal value of $1.

Buildings include $1,200,769 advanced by the Institute for the construction of teaching facilities at St. Paul's Hospital. As the Institute has no legal title to these facilities, this amount will be amortized by an amount equal to the annual sinking fund balance accumulated to retire the related debentures payable.

## BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

## NOTES TO FINANCIAL STATEMENTS

## for the year ended March 31, 1985

### Note 4. Accrued Vacation Pay and Accrued Termination Salary Grant

The vacation pay liability is accrued for approved vacation days carried forward from the previous academic year. The liability does not include vacation earned in the period July 1 to the end of the current fiscal year.

The termination salary grant liability is accrued for employees who are members of the British Columbia Government Employees Union. In accordance with the provision in their collective agreement, each employee is entitled to receive a salary grant on termination of employment for an amount equivalent to 50% of sick leave credits earned from the date of employment at the rate of pay on the date of termination.

This accounting treatment is not in compliance with the Policy on accrual accounting issued by the Ministry of Education for the Province of British Columbia. However, the Institute has adopted accounting treatments which provide for recognition of charges against operations in the year in which they occurred. Charges have been funded by Investment income. The liabilities are fully funded.

The amounts of liability included in Accounts Payable and Accrued Liabilities are as follows:

| | March 31, 1985 | March 31, 1984 |
|---|---|---|
| Vacation Pay Liability | $ 828,561 | $ 935,772 |
| Termination Salary Grant Liability | 599,895 | 522,408 |
| | $1,428,456 | $1,458,180 |

The net effects on operations are as follows:

| | For the year ending | |
|---|---|---|
| | March 31, 1985 | March 31, 1984 |
| Vacation Pay | $ (107,211) | $ (21,259) |
| Termination Salary Grant | 77,487 | (55,593) |
| | $ (29,724) | $ (76,852) |

## BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

## NOTES TO FINANCIAL STATEMENTS

### for the year ended March 31, 1985

Note 5. **Temporary Borrowings**

| | 1985 | 1984 |
|---|---|---|
| Bank loans payable on demand at the prime bank lending rate under the provisions of the Educational Institution Capital Finance Act. | - | $3,049,408 |
| Bank loans payable on demand at the prime bank lending rate. | - | 259,833 |
| Bank loan payable on demand at the prime bank lending rate. This loan is to be repaid out of future rental income from residences. | $1,700,000 | 1,800,000 |
| Temporary borrowings under Capital Project Certificates of Approval are to be repaid out of proceeds from debenture issues or by grants from the Province of British Columbia. | 1,139,398 | - |
| | $2,839,398 | $5,109,241 |

Note 6. **Debentures Payable**

Debentures payable are issued to the British Columbia Educational Institutions Capital Financing Authority. The proceeds from the debentures are used to retire temporary borrowings.

Terms are as follows:

| | Maturity Date | Rate | Principal | Accumulated Sinking Fund Payments | Balance March 31, 1985 | Balance March 31, 1984 | Annual Payments |
|---|---|---|---|---|---|---|---|
| #1 | May 02, 2003 | 11.53% | $2,496,000 | $ 61,573 | $2,434,427 | $2,496,000 | $342,331 |
| #2 | June 20, 1993 | 11.75% | 602,500 | 46,167 | 556,333 | 602,500 | 112,384 |
| #3 | January 04, 2005 | 12.08% | 3,100,000 | - | 3,100,000 | - | 442,221 |
| | | | $6,198,500 | $107,740 | $6,090,760 | $3,098,500 | $896,936 |

Annual payments include interest and sinking fund installments and are paid to the British Columbia Educational Institutions Capital Financing Authority from grants received from the Province of British Columbia. These debentures can be recalled by the Chairman of the British Columbia Educational Institutions Capital Financing Authority by giving not less than five (5) months' notice in writing.

## BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

## NOTES TO FINANCIAL STATEMENTS

### for the year ended March 31, 1985

Note 7. Mortgage Payable

The student residence is financed by a 9 1/2% fixed rate mortgage, repayable at $19,721 (principal and interest) per month for the remaining term of the mortgage maturing August, 2027.

Note 8. Commitments

Commitments under Capital construction contracts amount to $107,799 at March 31, 1985 (1984 - $526,629).

Commitments for lease and rental agreements amount to $248,652 per annum until August 31, 1988.

Note 9. Donation

The donation expenditure reflects amounts paid over to the Vancouver Foundation to establish an endowment fund, the income of which is to be used to provide student financial aid at the Institute. The fund balance is $310,000.

Note 10. Comparative Figures

Certain 1984 comparative figures have been restated to conform with the presentation adopted for the current year. These restatements have no effect on the Excess of Revenue over Expenditure or Fund Balances.

Note 11. Subsequent Event

On May 31, 1985, the Minister of Education announced that Pacific Vocational Institute is to be amalgamated with the British Columbia Institute of Technology and that the amalgamated entity will operate under the name of British Columbia Institute of Technology. The effective date has not yet been determined.

SCHEDULE 1

(PREPARED WITHOUT AUDIT)

### BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

### ANCILLARY SERVICES FUND

### SCHEDULE OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES

for the year ended March 31, 1985

| | Bookstore | | Campus Food Services | | Residences | | Ancillaries Administration | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1985 | 1984 | 1985 | 1984 | 1985 | 1984 | 1985 | 1984 | 1985 | 1984 |
| **REVENUE** | | | | | | | | | | |
| Bookstore Sales | $1,618,808 | $1,498,324 | | | | | | | $1,618,808 | $1,498,324 |
| Campus Food Sales | | | $ 649,781 | $ 800,793 | | | | | 649,781 | 800,793 |
| Housing | | | | | $776,060 | $759,466 | | | 776,060 | 759,466 |
| Other Income | | | 568,091 | 484,375 | | | | | 568,091 | 484,375 |
| | 1,618,808 | 1,498,324 | 1,217,872 | 1,285,168 | 776,060 | 759,466 | - | - | 3,612,740 | 3,542,958 |
| **EXPENDITURE** | | | | | | | | | | |
| Salaries and Wages | 160,428 | 142,849 | 713,139 | 595,275 | 12,313 | 34,064 | $ 74,062 | $ 68,025 | 959,942 | 840,213 |
| Employee Benefits | 27,655 | 23,631 | 108,758 | 103,423 | 952 | 1,082 | 10,331 | 8,798 | 147,696 | 136,934 |
| Cost of Sales | 1,267,720 | 1,166,111 | 283,409 | 472,300 | | | | | 1,551,129 | 1,638,411 |
| Interest and Bank Charges | | | | | 448,177 | 448,475 | | | 448,177 | 448,475 |
| Postage and Delivery | 1,327 | 6,721 | | | | | | | 1,327 | 6,721 |
| Printing and Advertising | 37,326 | 34,341 | 1,652 | 1,388 | 2,715 | 2,376 | | 726 | 41,693 | 38,831 |
| Rentals and Maintenance | | | | | | | | | | |
| Facilities | 22,827 | 862 | 25,933 | 23,439 | 70,683 | 38,883 | | | 119,443 | 63,184 |
| Equipment | 20,719 | 1,545 | 3,349 | 9,701 | 29,789 | 14,508 | | 218 | 53,857 | 25,972 |
| Supplies and Contract Services | 8,452 | 17,061 | 63,352 | 91,005 | 74,412 | 88,449 | 2,210 | | 148,426 | 196,515 |
| Travel and Training | 2,817 | 4,150 | 1,388 | 3,236 | 6,576 | 2,407 | | | 10,781 | 9,793 |
| Utilities and Communications | 1,473 | 945 | 702 | 661 | 91,203 | 70,758 | | 303 | 93,378 | 72,667 |
| Loan Repayments | | | | | 103,702 | 121,260 | | | 103,702 | 121,260 |
| Other Expenditures | 1,661 | 1,824 | 1,622 | 3,093 | 1,659 | 4,747 | | | 4,942 | 9,664 |
| | 1,552,405 | 1,400,040 | 1,203,304 | 1,303,521 | 842,181 | 827,009 | 86,603 | 78,070 | 3,684,493 | 3,608,640 |
| Excess of Revenue over Expenditure | 66,403 | 98,284 | 14,568 | (18,353) | (66,121) | (67,543) | (86,603) | (78,070) | (71,753) | (65,682) |
| Fund Balances, Beginning of Year | 218,082 | 119,798 | (181,063) | (162,710) | | | (78,070) | | (41,051) | (42,912) |
| Infund Transfers | (283,938) | | 119,265 | | | | 164,673 | | | |
| Interfund Transfers | (547) | | (460) | | 66,121 | 67,543 | | | 65,114 | 67,543 |
| Fund Balances, End of Year | $ - | $ 218,082 | $ (47,690) | $ (181,063) | $ - | $ - | $ - | $(78,070) | $ (47,690) | $ (41,051) |

# BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

## REPORT OF THE COMPTROLLER GENERAL

The financial statements of British Columbia Liquor Distribution Branch have been prepared from, and accurately reflect, the financial records of the Government of British Columbia. Although an auditor's opinion has not been expressed on these financial statements, the accounts of the Branch have been examined as part of the audit of the Government's accounts.

D.B. Marson
Comptroller General

Victoria, British Columbia
July 10, 1985

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

## BALANCE SHEET AS AT MARCH 31, 1985

### ASSETS

| | 1985 | 1984 |
|---|---|---|
| **CURRENT ASSETS** | | |
| Cash | $11,410,129 | $ 8,964,188 |
| Accounts receivable | 2,240,349 | 1,134,257 |
| Inventories | 43,103,917 | 37,244,846 |
| | 56,754,395 | 47,343,291 |
| **FIXED ASSETS, at cost (note 3)** | 33,679,731 | 32,715,187 |
| Less accumulated depreciation | 21,718,516 | 18,534,161 |
| | 11,961,215 | 14,181,026 |
| | $68,715,610 | $61,524,317 |

### LIABILITIES

| | 1985 | 1984 |
|---|---|---|
| **CURRENT LIABILITIES** | | |
| Accounts payable and accrued liabilities | $42,290,249 | $37,228,065 |
| **PROVINCE OF BRITISH COLUMBIA** | | |
| Advance | 26,425,361 | 24,296,252 |
| | $68,715,610 | $61,524,317 |

Commitments and Contingencies (note 5)

The accompanying notes and Schedule 1 are an integral part of these financial statements.

Approved By:

General Manager

Director of Finance

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

## STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| SALES (note 4) | $887,183,912 | $857,511,493 |
| COST OF MERCHANDISE SOLD | 483,245,840 | 462,617,162 |
| | 403,938,072 | 394,894,331 |
| PROVINCIAL MALT LEVY (note 4) | 50,950,686 | 50,830,426 |
| | 454,888,758 | 445,724,757 |
| OPERATING EXPENSES (Schedule 1) | 103,114,123 | 99,893,324 |
| | 351,774,635 | 345,831,433 |
| OTHER INCOME | 1,904,209 | 3,687 440 |
| NET INCOME | $353,678,844 | $349,518,873 |

## STATEMENT OF CHANGES IN PROVINCE OF BRITISH COLUMBIA ADVANCE

## FOR THE YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| Balance at beginning of year | $ 24,296,252 | $ 21,804,237 |
| Net Income | 353,678,844 | 349,518,873 |
| Cash payments to Provincial Treasury | (351,549,735) | (347,026,858) |
| BALANCE AT END OF YEAR | $ 26,425,361 | $ 24,296,252 |

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| **FUNDS DERIVED FROM:** | | |
| Operations | | |
| Net Income | $353,678,844 | $349,518,873 |
| Add charges (credits) not affecting working capital | | |
| Depreciation | 3,575,179 | 3,922,960 |
| Gain on disposal of fixed assets | (153,529) | (1,622,166) |
| | 357,100,494 | 351,819,667 |
| Proceeds on disposal of fixed assets | 164,762 | 1,662,766 |
| | 357,265,256 | 353,482,433 |
| **FUNDS APPLIED TO:** | | |
| Acquisition of fixed assets | 1,366,601 | 3,262,343 |
| Cash payments to the Provincial Treasury | 351,549,735 | 347,026,858 |
| | 352,916,336 | 350,289,201 |
| INCREASE IN WORKING CAPITAL | 4,348,920 | 3,193,232 |
| WORKING CAPITAL AT BEGINNING OF YEAR | 10,115,226 | 6,921,994 |
| WORKING CAPITAL AT END OF YEAR | $ 14,464,146 | $ 10,115,226 |

### WORKING CAPITAL

| | | |
|---|---|---|
| Current Assets | $ 56,754,395 | $ 47,343,291 |
| Current Liabilities | 42,290,249 | 37,228,065 |
| WORKING CAPITAL AT END OF YEAR | $ 14,464,146 | $ 10,115,226 |

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 1985

### 1. STATUS OF THE BRANCH

The Liquor Distribution Branch obtains its authority for operation from the Liquor Distribution Act which is administered by the Ministry of Consumer and Corporate Affairs. As stated in Section 2 of this Act, the Branch has the sole right to purchase both in and out of the Province liquor for resale and reuse in the Province in accordance with the provisions of the Importation of Intoxicating Liquors Act (Canada).

### 2. SIGNIFICANT ACCOUNTING POLICIES

As prescribed by Section 18 of the Liquor Distribution Act, the financial statements of the Branch are prepared in accordance with generally accepted accounting principles.

The financial transactions of the Branch are also included in the financial statements of the Combined General Fund and Special Funds of the Government of the Province of British Columbia. The amounts are adjusted for differences in the accounting policies of the Branch from those of the Government.

Significant accounting policies followed in the preparation of these financial statements are:

a) Inventories are valued at the latest landed cost.

b) Fixed assets are depreciated on a straight line basis as follows:

| | | |
|---|---|---|
| Buildings | - | 7 1/2% per annum |
| Leasehold Improvements | - | a minimum of 10% per annum or a rate sufficient to write off the cost over the remaining life of the respective lease. |
| Furniture, Fixtures and Equipment | - | 25% per annum. |

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 1985

### 3. FIXED ASSET

| | 1985 | | 1984 | |
|---|---|---|---|---|
| | Cost | Accumulated Depreciation | Cost | Accumulated Depreciation |
| Land | $ 1,122,657 | $ - | $ 1,124,183 | $ - |
| Buildings | 11,260,690 | 6,086,992 | 11,382,755 | 5,652,725 |
| Leasehold improvements | 4,610,678 | 2,030,645 | 4,584,261 | 1,478,465 |
| Furniture, fixtures and equipment | 16,685,706 | 13,600,879 | 15,623,988 | 11,402,971 |
| | 33,679,731 | 21,718,516 | 32,715,187 | 18,534,161 |
| NET BOOK VALUE | $11,961,215 | | $14,181,026 | |

### 4. SALES

The Branch is responsible for sales of liquor in the Province. The majority of liquor is sold by the Branch itself; however, the Branch has authorized manufacturers in certain situations to sell directly to licensees and consumers.

| | 1985 | 1984 |
|---|---|---|
| Total Branch sales | $ 887,183,912 | $ 857,511,493 |
| Less non-alcoholic products | 752,537 | 810,932 |
| | 886,431,375 | 856,700,561 |
| Other authorized sales not included in these financial statements: | | |
| Direct deliveries to licensees by Brewers' agent | 157,575,250 | 152,875,111 |
| Brew pubs | 240,703 | 104,354 |
| Commercial wineries | 2,830,186 | 2,139,666 |
| | 160,646,139 | 155,119,131 |
| TOTAL SALES OF LIQUOR IN THE PROVINCE | $1,047,077,514 | $1,011,819,692 |

The Branch has authorized the brewers' agent to sell directly to licensees. The Branch has also authorized brew pubs to manufacture and sell directly to the public. The Provincial Malt Levy reported on the income statement represents the margin on these sales.

The Branch has agreements with commercial wineries which allow them to sell directly to the public. Sales by these commercial wineries as reported above will decrease as they enter into consignment agency contracts with the Branch. This will result in the inclusion of the commercial winery sales in the sales of the Branch.

Total sales of liquor in the Province do not include subsequent resale by licensed establishments.

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 1985

### 5. COMMITMENTS AND CONTINGENCIES

a) Superannuation Fund

Employees of the Branch contribute to the Public Service Superannuation Fund up to 7% of their salaries for basic pension purposes. This includes a portion for cost-of-living indexed increases in pension benefits. The employer contributions to the Superannuation Fund include an amount equal to the employees' contribution plus an additional 2.5% of gross payroll.

An actuarial evaluation of the Public Service Superannuation Fund was made at March 31, 1980. Details of the unfunded liability are described in the Public Service Superannuation Fund financial statements included in the Public Accounts. The portion of the unfunded liability attributable to the Liquor Distribution Branch was not determined by the actuary.

b) Federal Taxes

The Branch maintains inventory in its bonded warehouse for which Federal Taxes have neither been paid nor recorded. As at March 31, 1985, the future liability for these taxes approximates $7,200,000. These taxes are payable when inventory is shipped from the bonded warehouse.

c) Agents' Stocking Program

The Branch has authorized suppliers' agents to import and warehouse liquor for subsequent resale to the Branch. Under this arrangement, the Branch has a contractural obligation to purchase all inventories held by the agent should he opt out of the program. The obligation of the Branch should all agents choose to terminate their contracts, totals approximately $20,077,000 for agents and $12,040,000 for federal taxes as at March 31, 1985.

d) Lease Premises

Total commitments as at March 31, 1985 for lease of premises are as follows:

| | | |
|---|---|---|
| Year ended March 31, | 1986 | $ 5,916,000 |
| | 1987 | 5,236,000 |
| | 1988 | 4,822,000 |
| | 1989 | 4,181,000 |
| | 1990 | 3,556,000 |
| Subsequent years | | 9,713,000 |
| TOTAL | | $33,424,000 |

### 6. SUBSEQUENT EVENT

Subsequent to March 31, 1985, the Minister responsible for the Branch has announced a policy change which will allow licensed hotels and neighbourhood pubs to set up stores to sell refrigerated beer, cider and B.C. wines on the same site as their existing premises and also permit the establishment of B.C. winery shops. The financial effect, if any, on Branch revenues cannot be determined at this time.

Schedule 1

## BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

## OPERATING EXPENSES FOR THE YEAR ENDED MARCH 31, 1985

| | Warehouse | Retail Store | Administration | 1985 Total | 1984 Total |
|---|---|---|---|---|---|
| Salaries and Wages | $ 4,341,547 | $48,629,322 | $ 7,473,304 | $ 60,444,173 | $59,391,448 |
| Superannuation | 325,139 | 3,621,499 | 550,442 | 4,497,080 | 4,218,361 |
| Unemployment Insurance | 117,552 | 1,309,331 | 199,009 | 1,625,892 | 1,412,997 |
| Dental and Extended Health | 76,193 | 848,657 | 128,989 | 1,053,839 | 1,076,801 |
| Canada Pension | 65,395 | 728,394 | 110,711 | 904,500 | 791,515 |
| B.C. Medical | 50,130 | 558,362 | 84,867 | 693,359 | 623,502 |
| Workers' Compensation Board | 42,355 | 471,762 | 71,704 | 585,821 | 520,685 |
| Long Term Disability | 31,295 | 348,576 | 52,981 | 432,852 | 394,875 |
| Group Insurance | 17,991 | 200,392 | 30,459 | 248,842 | 235,056 |
| B.C. Housing & Emp. Dev. Bonds | - | - | - | - | 317,328 |
| Rents | 228,226 | 7,859,169 | 210,484 | 8,297,879 | 7,238,403 |
| Data Processing | - | - | 4,028,521 | 4,028,521 | 3,843,139 |
| Depreciation | 775,877 | 2,302,004 | 497,298 | 3,575,179 | 3,922,960 |
| Freight to Stores | - | 3,564,018 | - | 3,564,018 | 3,657,258 |
| Light, Water and Fuel | 418,111 | 1,605,658 | 2,380 | 2,026,149 | 1,806,854 |
| Agency Commissions | - | 1,741,401 | - | 1,741,401 | 1,411,122 |
| Sundries | 181,698 | 324,918 | 1,187,802 | 1,694,418 | 1,461,887 |
| Repairs and Maintenance | 74,599 | 792,584 | 385,565 | 1,252,748 | 1,356,055 |
| Travelling | 11,556 | 417,672 | 732,686 | 1,161,914 | 916,755 |
| Store Wrapping Supplies | - | 1,041,378 | - | 1,041,378 | 974,158 |
| Telephone and Telegraph | 52,329 | 176,683 | 663,761 | 892,773 | 642,921 |
| Printing, Stationery and Postage | 2,892 | 41,865 | 782,873 | 827,630 | 910,907 |
| Janitorial and Scavenging | 30,270 | 577,281 | 157,456 | 765,007 | 689,557 |
| Armoured Car Service | - | - | 539,399 | 539,399 | 610,898 |
| Property Charges | 355,866 | 87,211 | 6,614 | 449,691 | 421,078 |
| Bank Charges | - | - | 364,765 | 364,765 | 373,066 |
| Warehouse Equipment Costs | 238,647 | - | - | 238,647 | 443,230 |
| Staff Benefits | 1,552 | 11,101 | 104,600 | 117,253 | 126,489 |
| Litter Act - Container Disposal Cost | - | - | 48,995 | 48,995 | 104,019 |
| | $ 7,439,220 | $77,259,238 | 18,415,665 | $103,114,123 | $99,893,324 |

# BRITISH COLUMBIA LOTTERY CORPORATION

## BRITISH COLUMBIA LOTTERY CORPORATION

## AUDITORS' REPORT

To the Directors of the British Columibia Lottery Corporation

We have examined the Balance Sheet of the British Columbia Lottery Corporation as at March 31, 1985. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the corporation as at March 31, 1985 in accordance with generally accepted accounting principles.

Cook Bryan Hutton Penrose MacFayden

Kamloops, B.C.

June 28, 1985

Chartered Accountants

COOK BRYAN HUTTON PENROSE MacFAYDEN

## BRITISH COLUMBIA LOTTERY CORPORATION

## BALANCE SHEET

## MARCH 31, 1985

### ASSETS

| | |
|---|---|
| CURRENT | |
| Cash | $ 320,654 |
| Receivables - Note 2 | 66,553 |
| Settlement receivable - Note 3 | 2,115,695 |
| Deferred administration costs - Note 4 | 618,305 |
| Deferred draw costs - Note 5 | 258,936 |
| | 3,380,143 |
| LEASEHOLDS, EQUIPMENT & FURNISHINGS - Note 6 | 21,939,633 |
| | $ 25,319,776 |

### LIABILITIES

| | |
|---|---|
| CURRENT | |
| Payables & accruals - Note 7 | $ 9,641,402 |
| Deferred revenue - Note 5 | 2,396,041 |
| | 12,037,443 |
| ADVANCES PAYABLE - Note 8 | 13,282,332 |
| | 25,319,775 |
| CONTINGENT LIABILITY - Note 9 | |

### SHAREHOLDER'S EQUITY

| | |
|---|---|
| SHARE CAPITAL - Note 10 | 1 |
| | $ 25,319,776 |

APPROVED:

________________ Director

________________ Director

## BRITISH COLUMBIA LOTTERY CORPORATION

## NOTES TO THE BALANCE SHEET

## MARCH 31, 1985

### 1. OPERATIONS

The British Columbia Lottery Corporation was incorporated pursuant to the Company Act of British Columbia on October 25, 1984 to conduct and manage lottery games within British Columbia and to co-operate in the conduct and marketing of national and regional games with other Provinces of Canada.

By an agreement dated March 29, 1985, the Province of British Columbia withdrew from the Western Canada Lottery Foundation and designated the Corporation as the body to function on its behalf. Similarly, the Corporation has been designated to represent the interest of the Province of British Columbia in the Interprovincial Lottery Corporation which operates games on behalf of all Canadian Provinces.

Operations commenced April 1, 1985 and the first draws conducted by the Corporation were held on April 3, 1985.

### 2. RECEIVABLES

Receivables consist of settlements due on sales of conventional ticket games which will be drawn subsequent to April 1, 1985.

### 3. SETTLEMENT RECEIVABLE

Under the agreement with the Western Canada Lottery Foundation referred to in Note 1, the Foundation has marketed tickets for a new ticket game called "Pacific Express" prior to April 1, 1985. The new game is exclusively operated by British Columbia Lottery Corporation with the initial draw held April 3, 1985. At March 31, 1985, tickets for the first three draws were in circulation and the settlement receivable primarily represents proceeds of sales of those tickets.

### 4. DEFERRED ADMINISTRATION COSTS

Administrative costs incurred prior to the first game draw under the auspices of the Corporation on April 3, 1985 have been accumulated and will be charged to operations in the first year.

### 5. DEFERRED DRAW COSTS/DEFERRED REVENUE

All costs and sales revenues will be accounted for on a deferred basis. Direct costs identified with each particular draw will be accumulated until the draw date, at which time they will be recognized as expenses of the draw. Similarly, proceeds from sales of game tickets and selections will be realized as income on the relevant draw date.

## BRITISH COLUMBIA LOTTERY CORPORATION

## NOTES TO THE BALANCE SHEET

## MARCH 31, 1985

### 6. LEASEHOLDS, EQUIPMENT & FURNISHINGS

| | |
|---|---|
| Premises modifications | $ 4,771,734 |
| Computer equipment and systems | 9,780,344 |
| Computer terminals | 5,076,872 |
| Consulting fees | 622,000 |
| Equipment & furnishings | 1,688,683 |
| | $ 21,939,633 |

By an agreement dated March 29, 1985, the Corporation purchased all operating equipment and assets of the Western Canada Lottery Foundation located in British Columbia for the nominal sum of $10.

All other assets were purchased under normal trade terms and are recorded at cost.

### 7. PAYABLES AND ACCRUALS

| | |
|---|---|
| Trade accounts | $ 4,829,508 |
| Contracts | 2,641,980 |
| Federal sales and excise taxes | 1,225,940 |
| Social Security taxes | 943,974 |
| | $ 9,641,402 |

### 8. ADVANCES PAYABLE

Initial investment in leaseholds, equipment and furnishings were facilitated by advances from the British Columbia Lottery Fund which will be repaid from operations. The advances are not subject to interest nor are there any specific repayment terms.

## BRITISH COLUMBIA LOTTERY CORPORATION

## NOTES TO THE BALANCE SHEET

## MARCH 31, 1985

### 9. CONTINGENT LIABILITY

The agreement by which British Columbia withdrew from the Western Canada Lottery Foundation, dated March 29, 1985, requires that the Corporation assume a contingent liability pertaining to potential prize claims for games dated prior to April 1, 1985.

Western Canada Lottery Foundation will institute an interest bearing fund equal to the total prize liability recorded in the financial statements of the Foundation as at March 31, 1985. The fund will be reduced by payments for prizes awarded on draws dated prior to March 31, 1985 and also by the value of bonus prizes declared during the 1985-86 fiscal year to a maximum of $1,500,000.

In the event that total claims from draw prizes and bonus draws exceeds the total fund, the corporation will be required to contribute one-half of the deficiency.

Management considers the possibility of extra payments being required as highly unlikely.

### 10. SHARE CAPITAL

Authorized
10,000 Common shares without par value

Issued
1 Common share

This share structure existed prior to the event referred to in Note 11.

### 11. SUBSEQUENT EVENT

On June 28, 1985, Royal Assent was given to the "Lottery Corporation Act" of British Columbia which continues the Corporation as a Crown Corporation established by statute, without share capital.

## B.C. PAVILION CORPORATION

**Deloitte**
**Haskins+Sells**

---

Chartered Accountants

Suite 2000
1055 Dunsmuir Street
P.O. Box 49279
Four Bentall Centre
Vancouver, B.C. V7X 1P4
(604) 669-4466
Telex 04-54414

To the Shareholder of
B.C. Pavilion Corporation:

We have examined the balance sheet of B.C. Pavilion Corporation as at March 31, 1985 and the statements of receipts and expenditures and surplus and of changes in financial position for the period from incorporation, May 3, 1984, to March 31, 1985. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at March 31, 1985 and the results of its operations and the changes in its financial position for the period then ended in accordance with accounting principles outlined in Note 1 applied on a consistent basis.

Deloitte Haskins & Sells

Auditors

April 12, 1985

## B.C. PAVILION CORPORATION

## BALANCE SHEET

## MARCH 31, 1985

### ASSETS

| | |
|---|---|
| CURRENT ASSETS | |
| Cash | $ 850,859 |
| Term deposits | 15,330,240 |
| Interest receivable | 1,486,722 |
| Prepaid expenses and sundry receivables | 24,591 |
| | 17,692,412 |
| FIXED ASSETS (Note 2) | 102,069 |
| | $17,794,481 |

### LIABILITIES

| | |
|---|---|
| CURRENT LIABILITIES | |
| Bank loan | $ 155,000 |
| Accounts payable | 334,861 |
| | 489,861 |

### SHAREHOLDER'S EQUITY

| | |
|---|---|
| SHARE CAPITAL (Note 3) | 1 |
| SURPLUS | 17,304,619 |
| | 17,304,620 |
| | $17,794,481 |

Approved by the Board:

.................................Director

David R. Podmore.Director

## B.C. PAVILION CORPORATION

## STATEMENT OF RECEIPTS AND EXPENDITURES AND SURPLUS

### PERIOD FROM INCORPORATION, MAY 3, 1984, TO MARCH 31, 1985

| | |
|---|---|
| **RECEIPTS** | |
| Grant (Note 4) | $19,000,000 |
| Interest | 1,949,981 |
| Contributions | 77,198 |
| | 21,027,179 |
| **EXPENDITURES** | |
| Exhibitry | 2,002,233 |
| Salaries and benefits | 613,042 |
| Professional fees | 212,977 |
| Legal and audit | 50,863 |
| Consultants' fees | 210,758 |
| Travel and promotion | 98,703 |
| Corporate participation | 18,432 |
| Dues and subscriptions | 10,652 |
| Rents | 136,784 |
| Depreciation | 49,976 |
| Bank charges and interest | 4,177 |
| Insurance | 2,252 |
| Office and communication | 118,356 |
| Marketing and public relations | 192,166 |
| Sundry | 1,189 |
| | 3,722,560 |
| **EXCESS OF RECEIPTS OVER EXPENDITURES FOR THE PERIOD AND SURPLUS, END OF PERIOD** | $17,304,619 |

## B.C. PAVILION CORPORATION

## STATEMENT OF CHANGES IN FINANCIAL POSITION

## PERIOD FROM INCORPORATION, MAY 3, 1984, TO MARCH 31, 1985

| | |
|---|---|
| SOURCES (USES) OF FUNDS | |
| Excess of receipts over expenditures | $17,304,619 |
| Item not affecting working capital | |
| Depreciation | 49,976 |
| | 17,354,595 |
| Issue of share capital | 1 |
| Purchase of fixed assets | (152,045) |
| WORKING CAPITAL, END OF PERIOD | $17,202,551 |

## B.C. PAVILION CORPORATION

## NOTES TO THE FINANCIAL STATEMENTS

## MARCH 31, 1985

The company was incorporated on May 3, 1984 and its objectives are to stage an entertaining presentation at Expo 86 and to promote the resources, technology, trade, investment and tourist potential of British Columbia through the exhibitry located in the B.C. Pavilion, which is owned by its parent company.

The company is intending to spend approximately $44,000,000, of which $27,000,000 is to complete the exhibitry and approximately $4,000,000 as a fee for participation in the exposition.

### 1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the following policies:

#### Fixed assets

Fixed assets are carried at cost less accumulated depreciation. Depreciation is provided as follows:

Motor vehicles - 30% per annum declining-balance method
Furniture and equipment - 30% per annum straight-line basis
Models - 50% per annum straight-line basis

#### Receipts and expenditures

Receipts and expenditures are recorded on the accrual basis except for contributions which are recorded when received. Grants and contributions are to be used to offset all expenditures incurred or to be incurred in meeting the company's objectives.

### 2. FIXED ASSETS

| | Cost | Accumulated Depreciation | Net Book Value |
|---|---|---|---|
| Motor vehicles | $ 29,330 | $ 8,799 | $ 20,531 |
| Furniture and equipment | 98,722 | 29,181 | 69,541 |
| Models | 23,993 | 11,996 | 11,997 |
| | $152,045 | $49,976 | $102,069 |

### 3. SHARE CAPITAL

Authorized
10,000 common shares with no par value
Issued and fully paid
1 common share $ 1

## B.C. PAVILION CORPORATION

## NOTES TO THE FINANCIAL STATEMENTS

## MARCH 31, 1985

### 4. GRANT

A grant of $19,000,000 from the Government of British Columbia via Expo 86 Corporation was received during the period.

### 5. INCOME TAXES

The company is exempt from income taxes as it is a wholly-owned subsidiary of B.C. Place Ltd., a Crown corporation.

### 6. RELATED PARTY TRANSACTIONS

Transactions with related parties not separately disclosed in these financial statements are as follows:

| | |
|---|---|
| Expenses charged by B.C. Place Ltd. | $933,796 |
| Amounts included in accounts payable for B.C. Place Ltd. | $272,698 |
| Contribution received from British Columbia Buildings Corporation, a Crown corporation | $ 77,198 |
| Office and equipment rental charged by British Columbia Buildings Corporation | $ 85,167 |

## BRITISH COLUMBIA PETROLEUM CORPORATION

### AUDITORS' REPORT

To the Lieutenant-Governor in Council
Province of British Columbia

We have examined the consolidated balance sheet of British Columbia Petroleum Corporation as at March 31, 1985, and the consolidated statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of British Columbia Petroleum Corporation as at March 31, 1985, and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

WOLRIGE, MAHONE & COMPANY

Wolrige, Mahon + Company

Chartered Accountants

900 West Hastings Street
Vancouver, B.C.
V6C 1W4

May 22, 1985

## Consolidated Balance Sheet

*March 31, 1985*

| | 1985 | 1984 |
|---|---|---|
| **ASSETS** | | |
| **Current assets** | | |
| Cash | $ 30,086,632 | $ 26,339,185 |
| Accounts receivable | 97,042,792 | 52,862,808 |
| Prepaid expenses | 33,772 | 65,133 |
| | 127,163,196 | 79,267,126 |
| **Prepaid gas** (Note 2) | 112,139,002 | 105,818,083 |
| **Property account** (Note 3) | 259,592 | 213,155 |
| **Other assets** | | |
| Deferred receivable (Note 4) | 42,465,279 | 32,454,594 |
| Debt issue expenses | 127,260 | 169,680 |
| Mortgages | 68,169 | 77,272 |
| | 42,660,708 | 32,701,546 |
| | $282,222,498 | $217,999,910 |
| **LIABILITIES AND RETAINED EARNINGS** | | |
| **Current liabilities** | | |
| Accounts payable and accrued charges | $ 83,376,763 | $ 70,866,948 |
| **Liability for future gas supply** (Notes 5 and 10) | 30,475,487 | 34,241,135 |
| **Deferred liability** (Note 6) | 2,465,279 | — |
| **Long-term debt** (Note 7) | 30,000,000 | 30,000,000 |
| **Retained earnings** | 135,904,969 | 82,891,827 |
| | $282,222,498 | $217,999,910 |

Commitments (Note 9)

Approved by the Directors:

Stephen Rogers D W Rawlyk

Director Director

*See accompanying notes to consolidated financial statements.*

## Consolidated Statement of Income and Retained Earnings

*Year ended March 31, 1985*

| | 1985 | 1984 |
|---|---|---|
| **Revenue** | | |
| Sales from natural gas, natural gas liquids and sulphur | $543,651,962 | $564,961,030 |
| **Expenses** | | |
| Gas and by-product purchases | 404,888,963 | 402,258,139 |
| Administrative and general expenses | 1,944,981 | 1,707,949 |
| | 406,833,944 | 403,966,088 |
| **Operating income before interest** | 136,818,018 | 160,994,942 |
| **Interest** (Note 8) | 3,195,124 | 2,061,833 |
| **Net income** | 140,013,142 | 163,056,775 |
| **Retained earnings at beginning of year** | 82,891,827 | 63,535,052 |
| | 222,904,969 | 226,591,827 |
| **Deduct: Transfers to Provincial Treasury** | 87,000,000 | 143,700,000 |
| **Retained earnings at end of year** | $135,904,969 | $ 82,891,827 |

*See accompanying notes to consolidated financial statements.*

## Consolidated Statement of Changes in Financial Position

*Year ended March 31, 1985*

| | 1985 | 1984 |
|---|---|---|
| **Source of funds** | | |
| Operations | | |
| Net income | $140,013,142 | $163,056,775 |
| Add items not involving outlay of funds: | | |
| Depreciation and amortization | 110,400 | 108,455 |
| Loss (gain) on disposal of fixed assets | 1,121 | (6,224) |
| Recovery of future gas supply | (3,765,648) | — |
| | 136,359,015 | 163,159,006 |
| Proceeds from disposal of fixed assets | 325 | 7,000 |
| Mortgages and other deferred charges | 9,103 | 10,099 |
| Increase in deferred liability | 2,465,279 | — |
| Payment on future gas supply | — | 19,707,517 |
| | 138,833,722 | 182,883,622 |
| **Application of funds** | | |
| Prepaid gas | 6,320,919 | 40,285,326 |
| Property additions | 115,863 | 23,450 |
| Transfers to Provincial Treasury | 87,000,000 | 143,700,000 |
| Deferred receivable | 10,010,685 | 32,454,594 |
| | 103,447,467 | 216,463,370 |
| **Increase (decrease) in working capital** | 35,386,255 | (33,579,748) |
| **Working capital at beginning of year** | 8,400,178 | 41,979,926 |
| **Working capital at end of year** | $ 43,786,433 | $ 8,400,178 |

*See accompanying notes to consolidated financial statements*

# Notes to the Consolidated Financial Statements

*March 31, 1985*

## Note 1 Summary of Significant Accounting Policies

CONSOLIDATION

The consolidated financial statements include the accounts of the Corporation and its subsidiary, British Columbia Gas Corporation.

GAS SALES

Under the terms of an agreement between Westcoast Transmission Company Limited and British Columbia Petroleum Corporation effective November 1, 1973, the Corporation sells natural gas to Westcoast Transmission Company Limited at a price equal to the gross revenue received by that Company on the resale thereof less the total cost of service of that Company's utility system operation.

DEPRECIATION

Furniture, equipment, automobiles and leasehold improvements are recorded at cost and depreciation is provided at rates considered adequate to amortize the cost over the service lives of the assets. Depreciation is computed on a straight-line basis.

## Note 3 Property Account

| | COST | ACCUMULATED DEPRECIATION & AMORTIZATION | 1985 NET BOOK VALUE | 1984 NET BOOK VALUE |
|---|---|---|---|---|
| Furniture ....... | $313,862 | $158,701 | $155,161 | $ 99,814 |
| Automobiles ... | 39,261 | 23,185 | 16,076 | 25,916 |
| Leasehold improvements | 233,359 | 145,004 | 88,355 | 87,425 |
| | $586,482 | $326,890 | $259,592 | $213,155 |

## Note 2 Prepaid Gas

Under its gas purchase contracts with producers, the Corporation is obligated to purchase and take delivery of, or pay for, a specified minimum annual volume of gas. In the contract years 1980—1984 inclusive, the Corporation was unable to take delivery of the minimum volume of gas and, therefore, is liable to pay for the resulting shortfall (deficiency gas). The Corporation is entitled to take delivery of deficiency gas within a period of ten years from the date incurred, with an adjustment for the prices prevailing when such gas is delivered.

In 1984, all but eight of the gas producers with whom the Corporation is contracted agreed to a reduction in the Corporation's minimum annual volume obligation. Based on the agreements that have been reached with producers for a reduced obligation in 1984, the Corporation's accumulated deficiency gas amounted to $112,139,002 at March 31, 1985.

## Note 4 Deferred Receivable

The deferred receivable of $42,465,279 represents the amount of credit extended to Ocelot Investments Ltd. as at March 31, 1985, under an agreement whereby the Corporation, and its subsidiary, British Columbia Gas Corporation, have agreed to extend Ocelot Investments Ltd. credit up to a maximum of $45,000,000. Repayment of this receivable, which is secured by a first fixed and floating charge on the assets of that company, will commence on May 1, 1986, and is repayable over 18 years with interest at three quarters of one percent over prime.

## Note 5 Liability for Future Gas Supply

Liability for future gas supply represents payments for deficiency gas incurred by a distributor in 1981, 1982 and 1983. Such deficiency gas volumes may be recovered from the Corporation within five years from the date incurred without further payment.

## Note 6 Deferred Liability

The deferred liability of $2,465,279 represents the deferral, under an agreement with Pacific Northern Gas Ltd., in the payment of a portion of the billing for gas delivered to British Columbia Gas Corporation. The balance outstanding, including accrued interest at a rate of not less than three quarters of one percent over prime, shall not exceed $5,000,000 and is repayable over five years commencing on May 1, 1986.

**Notes** *continued*

### Note 7 Long-Term Debt

Long-term debt comprises $30,000,000 11⅜ Notes, due in 1988, which are unconditionally guaranteed as to principal and interest by the Province of British Columbia.

### Note 8 Interest

| | 1985 | 1984 |
|---|---|---|
| Interest Income | | |
| Province of British Columbia | $2,164,462 | $4,147,445 |
| Other | 5,080,781 | 1,369,343 |
| | 7,245,243 | 5,516,788 |
| Less: Interest expense | 4,007,152 | 3,412,500 |
| Amortization of debt issue expenses | 42,967 | 42,455 |
| | 4,050,119 | 3,454,955 |
| | $3,195,124 | $2,061,833 |

### Note 9 Commitments

(1) Under agreements with producers which waive the Corporation's liability to pay for deficiency gas incurred in 1980, the Corporation is committed to purchase and take delivery of, or pay for, a specified volume of such gas in each year to 1991. At March 31, 1985, the Corporation's aggregate liability under these agreements was estimated at approximately $22,337,000.

(2) The Corporation has commitments under agreements for the lease of office premises extending to 1989. The aggregate rentals payable under leases amounted to approximately $1,015,000 at March 31, 1985.

### Note 10 Subsequent Event

Subsequent to March 31, 1985 the Corporation agreed to return, by July 1, 1985, the volumes of gas represented by the amount of $30,475,487, being the Corporation's liability for Future Gas Supply, to the distributor who paid for those volumes. The net loss of revenues on the volumes of gas returned to the distributor amounts to approximately $13,500,000.

# BRITISH COLUMBIA PLACE LTD.

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Shareholder of British Columbia Place Ltd., and

To the Provincial Secretary and Minister of Government Services, Province of British Columbia

I have examined the balance sheet of British Columbia Place Ltd. as at 31 March 1985 and the statements of operations and deficit, stadium operations and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the company as at 31 March 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Furthermore, the information required by section 200(2)(a) of the Company Act, R.S.B.C. 1979, which is provided in Note 8 to the financial statements is satisfactory.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
14 May 1985

## BRITISH COLUMBIA PLACE LTD.

STATEMENT 1

## BALANCE SHEET

### AS AT MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| | (in thousands of dollars) | |
| **ASSETS** | | |
| Cash | $ --- | $ 441 |
| Accounts receivable and prepaid expenses (note 3) | 4,332 | 13,303 |
| Land and site services (note 4) | 134,397 | 133,459 |
| Stadium (note 5) | 162,523 | 135,031 |
| B.C. Pavilion and Roundhouse (note 6) | 19,154 | 728 |
| Furniture, equipment and leasehold improvements (note 7) | 568 | 325 |
| Deferred charges, less amortization | 892 | 875 |
| Mortgages receivable | 2,709 | 2,689 |
| Investment in B.C. Pavilion Corporation (note 8) | | --- |
| | $ 324,575 | $ 286,851 |
| **LIABILITIES** | | |
| Bank overdraft | $ 251 | $ --- |
| Accounts payable and accrued liabilities | 10,604 | 14,712 |
| Accrued interest | 4,350 | 1,847 |
| Provision for future costs | 647 | --- |
| Long-term debt (note 9) | 105,972 | 63,704 |
| Deferred income | 1,802 | 1,750 |
| | 123,626 | 82,013 |
| **SHAREHOLDER'S EQUITY** | | |
| Share capital (note 10) | | |
| Contributed surplus (note 11) | 205,000 | 205,000 |
| Deficit | 4,051 | 162 |
| | 200,949 | 204,838 |
| | $ 324,575 | $ 286,851 |

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

S Kwok
Stanley Kwok, Director

L M Johnstone
Lucille M. Johnstone, Director

**BRITISH COLUMBIA PLACE LTD.** **STATEMENT 2**

## STATEMENT OF OPERATIONS AND DEFICIT

### FOR THE YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| | (in thousands of dollars) | |
| Land lease revenue | $ 693 | $ --- |
| Expenses | | |
| Cost of land lease | 1,674 | --- |
| General and administrative expenses | 610 | --- |
| Amortization of deferred charges | 220 | --- |
| | 2,504 | --- |
| Loss from land operations | 1,811 | --- |
| Loss from Stadium operations (Statement 3) | 2,078 | 162 |
| Loss for the year | 3,889 | 162 |
| Deficit, beginning of year | 162 | --- |
| Deficit, end of year | $ 4,051 | $ 162 |

The accompanying notes are an integral
part of these financial statements.

## BRITISH COLUMBIA PLACE LTD.

STATEMENT 3

## STATEMENT OF STADIUM OPERATIONS

### FOR THE YEAR ENDED MARCH 31, 1985

| | 1985 | Nine Months Ended March 31, 1984 |
|---|---|---|
| | (in thousands of dollars) | |
| Revenue | $ 6,813 | $ 7,192 |
| Expenses | | |
| Salaries, wages and benefits | 1,880 | 1,685 |
| Operating expenses | 2,325 | 2,398 |
| Advertising and business development | 213 | 337 |
| General administration | 367 | 470 |
| Professional services | 106 | 78 |
| | 4,891 | 4,968 |
| Income before depreciation and amortization | 1,922 | 2,224 |
| Depreciation | 3,698 | 2,098 |
| Amortization of deferred charges | 302 | 288 |
| | 4,000 | 2,386 |
| Loss from Stadium operations | $ 2,078 | $ 162 |

The accompanying notes are an integral part of these financial statements.

## BRITISH COLUMBIA PLACE LTD.

STATEMENT 4

## STATEMENT OF CHANGES IN FINANCIAL POSITION

### FOR THE YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| | (in thousands of dollars) | |
| **SOURCE OF FUNDS** | | |
| Loss for the year | $ 3,889 | $ 162 |
| Deduct items not involving current cash outlay: | | |
| Depreciation (Stadium) | 3,698 | 2,098 |
| Depreciation component of general and administrative expenses (Land operations) | 63 | --- |
| Provision for future costs | 647 | --- |
| Amortization of deferred charges | 522 | 288 |
| Funds from operations | 1,041 | 2,224 |
| Decrease in: | | |
| Cash | 441 | 1,747 |
| Accounts receivable and prepaid expenses | 8,971 | --- |
| Increase in: | | |
| B.C. Pavilion and Roundhouse, recoveries | 15,397 | 435 |
| Bank overdraft | 251 | --- |
| Accrued interest | 2,503 | 1,847 |
| Long-term debt | 42,268 | 63,704 |
| Deferred income | 52 | 1,214 |
| | $ 70,924 | $ 71,171 |
| **APPLICATION OF FUNDS** | | |
| Increase in: | | |
| Accounts receivable and prepaid expenses | $ --- | $ 11,963 |
| Land and site services, before allocation to Stadium | 30,616 | 30,170 |
| Stadium, excluding land and site services allocation | 1,372 | 19,774 |
| B.C. Pavilion and Roundhouse, costs | 33,823 | 1,163 |
| Furniture, equipment and leasehold improvements | 446 | 95 |
| Deferred charges | 539 | 297 |
| Mortgages receivable | 20 | 34 |
| Decrease in: | | |
| Accounts payable and accrued liabilities | 4,108 | 7,675 |
| | $ 70,924 | $ 71,171 |

The accompanying notes are an integral part of these financial statements.

## BRITISH COLUMBIA PLACE LTD.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED MARCH 31, 1985

### 1. The Company

British Columbia Place Ltd. was incorporated under the Company Act of British Columbia and is also a Crown Corporation having special powers under the British Columbia Place Act.

The Company was established in 1980 to assemble approximately 224 acres of land adjacent to False Creek, to plan and manage an urban redevelopment project that includes the operation of a stadium as well as other public facilities and to prepare sites for residential, commercial and leisure use development.

### 2. Significant accounting policies

(a) Capitalization of costs

The Company capitalizes all direct acquisition, construction and development costs relating to land and site services and to public facilities which include the Stadium, B.C. Pavilion and Roundhouse. Also capitalized are carrying costs which include interest, grants in lieu of property taxes, other related costs and the applicable portion of general and administrative expenses less temporary lease revenue and interest income. All other assets are recorded at cost.

(b) Allocation of land and site services costs to public facilities

Land and site services costs are allocated to public facilities upon substantial completion of both the facility and related site development.

Land cost is allocated on a net developable acreage basis. Site services costs are allocated on the basis of their benefit to the facility.

(c) Depreciation and amortization

The Stadium structure, plaza and parkade are depreciated by the sinking fund method over 50 years in a series of annual instalments increasing at the rate of 5% compounded annually. The

## 2. Significant accounting policies - continued

Company anticipates residual value of 10% of cost in calculating the depreciation charge.

All other assets are depreciated or amortized by the straight-line method over their useful lives or lease terms. The estimated lives of these assets are between three and 25 years.

### (d) Amortization of deferred charges

Stadium operations start-up costs incurred prior to the commencement of operations on June 19, 1983 are amortized on a straight-line basis over three years.

Marketing expenses relating to land operations incurred prior to March 31, 1985 are amortized against the land lease revenue on a straight-line basis over three years.

Debt discount on long-term debt is deferred and amortized on a straight-line basis over the term of the debt.

### (e) Accounting for land leases

Land leases for periods of 65 to 99 years, where all revenue is received within the first three years and where no costs or risks with respect to the land are retained by the Company, are accounted for using the method prescribed for sales-type leases. Under this method, income or loss is recognized at the inception of the lease as though the land had been sold.

Land and site services costs attributable to such leases are allocated on a net developable acreage basis. These costs include a provision for the estimated costs required to complete the development, and are recorded as "Provision for future costs" on the balance sheet.

### (f) Sinking funds

Payments made to sinking funds with respect to retirement provisions of sinking fund debentures are netted against long-term debt until such time as the debentures are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking funds.

### (g) Income taxes

The Company is exempt from Federal and Provincial income taxes.

**3. Accounts receivable and prepaid expenses**

| | 1985 | 1984 |
|---|---|---|
| | (in thousands | of dollars) |
| Expo 86 Corporation | $ 3,183 | $ 11,913 |
| B.C. Pavilion Corporation | 276 | --- |
| Other accounts receivable | 629 | 1,129 |
| Prepaid expenses | 244 | 261 |
| | $ 4,332 | $ 13,303 |

**4. Land and site services**

| | 1985 | 1984 |
|---|---|---|
| | (in thousands | of dollars) |
| At April 1 | $ 133,459 | $ 103,175 |
| Capitalization of costs: | | |
| Direct | 22,150 | 22,606 |
| Carrying (note 2(a)) | 9,633 | 7,678 |
| | 165,242 | 133,459 |
| Costs allocated (notes 2(b) and (e)) | (30,845) | --- |
| At March 31 | $ 134,397 | $ 133,459 |

Carrying costs capitalized are as follows:

| | 1985 | 1984 |
|---|---|---|
| Interest | $ 7,667 | $ 3,904 |
| Grants in lieu of property taxes | 489 | 505 |
| General and administrative, net | 1,477 | 3,269 |
| | $ 9,633 | $ 7,678 |

Costs allocated are as follows:

| | 1985 | 1984 |
|---|---|---|
| Land lease | $ 1,027 | $ --- |
| Stadium (note 5) | 29,818 | --- |
| | $ 30,845 | $ --- |

The cost of land and site services as at March 31, 1985 includes land related to a sales-type lease which has been reduced to a nominal value of $1,000.

**5. Stadium**

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Cost | Accumulated depreciation | Net book value | Net book value |
| | (in thousands of dollars) | | | |
| Land and site services | $ 29,818 | $ --- | $ 29,818 | $ --- |
| Structure | 92,164 | 746 | 91,418 | 101,402 |
| Plaza and parkade | 9,621 | 43 | 9,578 | 9,765 |
| Roof | 11,753 | 748 | 11,005 | 8,985 |
| Seats | 5,939 | 238 | 5,701 | --- |
| Scoreboard | 5,590 | 961 | 4,629 | 4,958 |
| Other assets | 13,435 | 3,061 | 10,374 | 9,921 |
| | $ 168,320 | $ 5,797 | $ 162,523 | $ 135,031 |

Other assets include artificial turf, advertising panels, audio-visual systems, telephone system, stadium modifications, mobile and portable equipment, concessions equipment, private box fixtures, furniture, office equipment and parking lots.

**6. B.C. Pavilion and Roundhouse**

| | 1985 | 1984 |
|---|---|---|
| | (in thousands of dollars) | |
| At April 1 | $ 728 | $ --- |
| Capitalization of Costs: | | |
| Direct | 30,638 | 1,163 |
| Carrying (note 2(a)) | 3,185 | --- |
| | 34,551 | 1,163 |
| Recoveries: | | |
| Expo 86 Corporation | 14,676 | 435 |
| B.C. Pavilion Corporation | 721 | --- |
| | 15,397 | 435 |
| At March 31 | $ 19,154 | $ 728 |

## 6. B.C. Pavilion and Roundhouse - continued

Carrying costs capitalized are as follows:

| | 1985 | 1984 |
|---|---|---|
| | (in thousands of dollars) | |
| Interest | $ 2,410 | $ --- |
| General and administrative, net | 775 | --- |
| | $ 3,185 | $ --- |

## 7. Furniture, equipment and leasehold improvements (excluding Stadium)

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Cost | Accumulated depreciation and amortization | Net book value | Net book value |
| | | (in thousands of dollars) | | |
| Furniture and equipment | $ 788 | $ 318 | $ 470 | $ 216 |
| Leasehold improvements | 224 | 126 | 98 | 109 |
| | $ 1,012 | $ 444 | $ 568 | $ 325 |

## 8. Investment in B.C. Pavilion Corporation

The Company owns the only outstanding share of the B.C. Pavilion Corporation at a cost of $1. The B.C. Pavilion Corporation was incorporated on May 3, 1984 for the purpose of developing and operating the exhibitry at the B.C. Pavilion Complex for the 1986 World Exposition and it is expected this corporation will commence winding-up its affairs immediately following the Exposition.

The B.C. Pavilion Corporation has a separate Board of Directors appointed by and reporting to the Minister of International Trade and Investment and is funded independently of the Company. Due to the specialized purpose of the B.C. Pavilion Corporation and its independence from any influence by the Company, the investment is accounted for in the Company's accounts at cost.

**NOTES TO THE FINANCIAL STATEMENTS** **MARCH 31, 1985**

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**8. Investment in B.C. Pavilion Corporation - continued**

The B.C. Pavilion Corporation's summary financial statements from May 3, 1984 to March 31, 1985 are as follows:

(a) B.C. Pavilion Corporation
Balance Sheet as at March 31, 1985

| | (in thousands of dollars) |
|---|---|
| ASSETS | |
| Cash and term deposits | $ 16,181 |
| Interest receivable | 1,487 |
| Prepaid expenses and sundry receivables | 25 |
| Fixed assets | 102 |
| | $ 17,795 |
| LIABILITIES AND EQUITY | |
| Bank loan | $ 155 |
| Accounts payable | 335 |
| Share capital | |
| Surplus | 17,305 |
| | $ 17,795 |

(b) B.C. Pavilion Corporation
Statement of Receipts and Expenditures
and Surplus for the Period May 3, 1984
to March 31, 1985

| | (in thousands of dollars) |
|---|---|
| Grant, interest and contributions | $ 21,027 |
| Expenditures | 3,722 |
| Surplus | $ 17,305 |

The accounting policies of B.C. Pavilion Corporation are consistent with those of the Company except for contributions which are recorded on a cash basis, and receipts and expenditures prior to the commencement of its exhibitry operations which are recognized or written off in the period when they occur.

**9. Long-term debt**

| | 1985 | 1984 |
|---|---|---|
| | (in thousands of dollars) | |
| Sinking fund debenture, Series BCP-PRE-1, maturing on October 1, 1989 and bearing interest at 12.75% | $ 35,000 | $ --- |
| Sinking fund debenture, Series PD-1, maturing on October 26, 1990 and bearing interest at 11.75% | 30,000 | 30,000 |
| 12.25% note, Series PJC-1, maturing on January 31, 1996 | 10,000 | 10,000 |
| Short-term notes maturing between April 1, 1985 and March 31, 1986 at an annual weighted average interest rate of 10.20% (as at March 31, 1985 - 9.85%) | 31,660 | 23,704 |
| Total principal | 106,660 | 63,704 |
| Less: Sinking fund, including earned interest, on deposit with the Minister of Finance, Province of British Columbia | (688) | --- |
| | $ 105,972 | $ 63,704 |

(a) Principal repayment and sinking fund requirements of the Series BCP-PRE-1 and Series PD-1 debentures during each of the five years subsequent to March 31, 1985 are as follows:

| Years ending March 31, | (in thousands of dollars) |
|---|---|
| 1986 | $ 1,420 |
| 1987 | $ 1,420 |
| 1988 | $ 1,420 |
| 1989 | $ 1,420 |
| 1990 | $ 36,420 |

At the option of the Minister of Finance, the sinking fund debenture BCP-PRE-1 maturing in 1989, may be called prior to maturity, in whole or in part, under certain conditions or thirty days written notice.

**9. Long-term debt - continued**

(b) The Province of British Columbia has unconditionally guaranteed the principal and interest on the sinking fund debenture Series PD-1.

(c) The principal amount of the Series PJC-1 note is repayable in six instalments at 10% of principal amount for each instalment in the years 1991 to 1995, inclusive, with a final instalment of 50% of principal amount on January 31, 1996, or upon prior demand.

(d) The Company has a funding agreement with the Province of British Columbia whereby short-term funding required by the Company to carry out its day-to-day operations, over and above revenues received from all sources, is provided by the Province of British Columbia up to a maximum amount of $73,000,000 outstanding at any one time during the period January 16, 1984 to March 31, 1985. Under this agreement, short-term notes are renewed upon maturity as required by the Company. The funding agreement has been renewed with the Province of British Columbia with termination requiring the agreement of both parties.

**10. Share capital**

Authorized: 10,000 common shares, without par value.

Issued and fully paid: one share to British Columbia Buildings Corporation - $1. The Minister of Finance for the Province of British Columbia retains voting rights of this share.

**11. Contributed surplus**

Contributed surplus represents an equity investment by British Columbia Buildings Corporation in the amount of $205 million coincident with the acquisition of the only outstanding share of the Company from the Crown in right of the Province.

**12. Change in accounting estimates**

Based on researched information obtained from other stadia, the Company has reappraised the service lives of certain Stadium assets. The effect of the reappraisal has been to increase the depreciation expense, the loss from Stadium operations and deficit for the year ended March 31, 1985 by approximately $610,000.

## 13. Contractual commitments

(a) The Company has entered into various agreements to provide for site services. As at March 31, 1985, the total value of outstanding commitments was $1,245,000 (1984 - $11,791,000).

(b) The commitment to construct the B.C. Pavilion and the Roundhouse, excluding land and site services and net of recoveries from Expo 86 Corporation and B.C. Pavilion Corporation, amounts to $34,846,000. As at March 31, 1985, net expenditures amounted to $19,154,000.

## 14. Related party transactions

(a) Expo 86 Corporation, a British Columbia Crown Corporation created for the purposes of organizing, constructing and operating the 1986 World Exposition to be held in the City of Vancouver, leased a portion of the B.C. Place lands for its purposes in the amount of $1 and other considerations. The term of the lease covers four years and three months from March 31, 1983 up to and including June 30, 1987. The indenture of lease, signed June 3, 1983, sets out the commitments from both parties.

The major contributions from Expo 86 Corporation are as follows:

| | Contributions | |
|---|---|---|
| | Total Commitment | As at March 31, 1985 |
| | (in thousands of dollars) | |
| Seawall construction | $ 8,500 | $ 8,500 |
| Construction of B.C. Pavilion | 22,730 | 13,052 |
| Construction of Roundhouse | 4,276 | 2,059 |
| | $ 35,506 | $ 23,611 |

Included in the contributions for construction of B.C. Pavilion and Roundhouse is an aggregate amount of $1,295,727 which was receivable from Expo 86 Corporation at March 31, 1985.

(b) The Company has incurred and charged B.C. Pavilion Corporation, a wholly-owned subsidiary, total expense of $996,769. This includes contributions toward the construction of B.C. Pavilion amounting to $720,726.

**14. Related party transactions - continued**

(c) In the normal course of its operations, the Company acquired goods and services from the Province of British Columbia and certain Crown Corporations, predominately under prevailing trade terms.

**15. Comparative figures**

Certain 1984 amounts have been reclassified, where appropriate, to conform with the presentation adapted in 1985.

**BRITISH COLUMBIA RAILWAY COMPANY**

# AUDITORS' REPORT

To the Lieutenant Governor
in Council
Province of British Columbia

We have examined the consolidated balance sheet of British Columbia Railway Company as at December 31, 1984 and the consolidated statements of income and deficit, contributed surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat, Marwick, Mitchell & Co.

Peat, Marwick, Mitchell & Co.
Chartered Accountants

Vancouver, British Columbia,
Canada
February 28, 1985

# BRITISH COLUMBIA RAILWAY COMPANY
# CONSOLIDATED BALANCE SHEET

*(Dollars in Thousands)*

| **Assets** | **December 31 1984** | **December 30 1983** |
|---|---|---|
| Current assets | | |
| Cash | $ 9,649 | $ 22,583 |
| Accounts receivable | 39,604 | 30,733 |
| Materials and other items | 31,802 | 30,600 |
| | 81,055 | 83,916 |
| Deferred income taxes | 1,954 | — |
| Property and equipment | | |
| Road and buildings | 1,036,583 | 979,787 |
| Equipment | 229,476 | 228,770 |
| | 1,266,059 | 1,208,557 |
| Accumulated depreciation | 195,668 | 176,205 |
| | 1,070,391 | 1,032,352 |
| Dease Lake extension — Note 3 | 98,020 | 98,020 |
| | $1,251,420 | $1,214,288 |
| **Liabilities and Shareholder's Equity** | | |
| Current liabilities | | |
| Accounts payable | $ 85,741 | $ 107,875 |
| Current obligations on long-term debt | 993 | 9,754 |
| | 86,734 | 117,629 |
| Long-term debt — Note 4 | 196,282 | 975,625 |
| Minority interest — Note 5 | 200,000 | — |
| Shareholder's equity | | |
| Share capital — Note 6 | 257,688 | 257,688 |
| Contributed surplus | 510,716 | 137,485 |
| | 768,404 | 395,173 |
| Deficit | — | 274,139 |
| | 768,404 | 121,034 |
| Commitments — Note 7 | | |
| Contingent liabilities — Note 8 | | |
| | $1,251,420 | $1,214,288 |

On behalf of the Board

S. M. Horner M.C. Norris.

S. M. Horner, *Director* M. C. Norris, *Director*

# BRITISH COLUMBIA RAILWAY COMPANY CONSOLIDATED INCOME AND DEFICIT

*(Dollars in Thousands)*

| | Fiscal Year Ended | |
|---|---|---|
| | **December 31 1984** | December 30 1983 |
| Revenues | **$256,108** | $205,446 |
| Expenses | | |
| Operations | **57,028** | 52,432 |
| Equipment | **58,099** | 56,468 |
| Road | **33,693** | 29,372 |
| Depreciation | **26,520** | 18,312 |
| Other | **19,076** | 16,682 |
| Government assistance — Note 9 | **(5,217)** | (7,772) |
| | **189,199** | 165,494 |
| Railway operating income | **66,909** | 39,952 |
| Non-operating income (expense) | | |
| Interest — Note 10 | **(46,990)** | (48,633) |
| Debt servicing assistance — Note 10 | **22,475** | 46,367 |
| | **(24,515)** | (2,266) |
| Other income | **1,636** | 2,281 |
| | **(22,879)** | 15 |
| Net income before deferred income taxes | **44,030** | 39,967 |
| Provision for deferred income taxes — Note 11 | **1,343** | — |
| Net income before minority interest | **42,687** | 39,967 |
| Minority interest | **8,345** | — |
| Net income | **34,342** | 39,967 |
| Deficit, beginning of period | **274,139** | 314,106 |
| Share issue costs less deferred income taxes of $3,297 | **3,044** | — |
| | **242,841** | 274,139 |
| Transfer to contributed surplus — Note 12 | **242,841** | — |
| Deficit, end of period | **$ —** | $274,139 |

# BRITISH COLUMBIA RAILWAY COMPANY
# CONSOLIDATED CHANGES IN FINANCIAL POSITION

| | *(Dollars in Thousands)* Fiscal Year Ended | |
|---|---|---|
| | **December 31 1984** | December 30 1983 |
| SOURCE OF CASH | | |
| Operations | | |
| Net income | **$34,342** | $39,967 |
| Depreciation | **26,520** | 18,312 |
| Interest expense | **46,990** | 48,633 |
| Deferred income taxes | **1,343** | — |
| Government operating assistance | **(5,217)** | (7,772) |
| Government debt servicing assistance | **(22,475)** | (46,367) |
| | **81,503** | 52,773 |
| Decrease in non-cash working capital deficiency | **(40,968)** | (4,068) |
| | **40,535** | 48,705 |
| Government assistance | | |
| Purchase of sinking funds — Note 4 | **429,989** | — |
| Debt servicing — Note 10 | **29,358** | 70,000 |
| Other — Note 9 | **7,287** | 15,571 |
| | **466,634** | 85,571 |
| Other | | |
| Shares | **—** | 27,115 |
| Minority interest | **200,000** | — |
| Gain on defeasance of debt — Note 4 | **179,200** | — |
| Long-term debt | **—** | 180,955 |
| | **379,200** | 208,070 |
| | **886,369** | 342,346 |
| USE OF CASH | | |
| Financing activities | | |
| Debt retirement | **779,343** | 20,291 |
| Interest expense | **46,990** | 48,633 |
| Share issue costs | **6,341** | — |
| | **832,674** | 68,924 |
| Invested in future operations | | |
| Property and equipment | **66,379** | 262,644 |
| Deferred operating assistance | **250** | — |
| | **66,629** | 262,644 |
| | **899,303** | 331,568 |
| INCREASE (DECREASE) IN CASH | **(12,934)** | 10,778 |
| Cash, beginning of period | **22,583** | 11,805 |
| Cash, end of period | **$ 9,649** | $22,583 |

# BRITISH COLUMBIA RAILWAY COMPANY
# CONSOLIDATED CONTRIBUTED SURPLUS

*(Dollars in Thousands)*

| | Fiscal Year Ended | |
|---|---|---|
| | **December 31 1984** | December 30 1983 |
| Balance, beginning of period | **$137,485** | $113,852 |
| Debt servicing assistance — Note 10 | **6,883** | 23,633 |
| Refinancing grant — Note 4 | **429,989** | — |
| Gain on defeasance of debt — Note 4 | **179,200** | — |
| Transferred from deficit — Note 12 | **(242,841)** | — |
| Balance, end of period | **$510,716** | $137,485 |

# BRITISH COLUMBIA RAILWAY COMPANY
# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

December 31, 1984

---

## 1. Significant Accounting Policies

The accounting regulations prescribed by the Canadian Transport Commission for Canadian railways have been adopted to the extent that this is possible without submitting specific accounting policies and depreciation rates to the Commission for approval.

### *Basis of consolidation*

The consolidated financial statements include the accounts of the company and its subsidiaries BCR Properties Ltd. and BC Rail Ltd. All significant inter-company transactions are eliminated.

### *Class of business*

The company provides a fully integrated rail freight service within British Columbia. Services other than hauling freight are not of sufficient size to warrant separate reporting.

### *Road property*

New construction is recorded at cost net of Government grants received. Abandoned or relocated sections are removed at average unit costs. Elements of track structure installed during planned programs are recorded at cost and the material replaced is removed at amounts which approximate average unit costs. Labour costs for programmed replacements are expensed as incurred.

All costs of constructing rail lines are capitalized to the date the line is certified operational by the British Columbia Ministry of Transportation and Highways. Capitalization of interest ceases and provision of depreciation commences on the date of certification.

### *Depreciation*

Depreciation is provided for major categories of property and equipment on the straight-line basis at composite rates estimated to reduce the original cost to estimated salvage value over the average service lives of the classes. The group method is used for recording depreciation under which, on disposal, the original cost of assets retired less salvage value is charged against accumulated depreciation. No gain or loss on retirements, other than on accidental destruction of rolling stock and on disposal of land, is included in income. The original cost of assets less estimated salvage value is depreciated over the following number of years:

| | Number of Years |
|---|---|
| Grades, surfacing and tunnels | 100 |
| Rails | 50 |
| Ties | 20 |
| Ballast | 25 |
| Bridges | 30-80 |
| Locomotives and power units | 25 |
| Freight cars | 33 |

### *Repairs*

Repairs and non-programmed replacements of track structure are charged against current operations. Betterments and major track relocations are capitalized.

### *Materials and supplies*

Inventories of materials and supplies are valued at the lower of average cost and net realizable value.

### *Government assistance*

Grants directly related to the construction or rehabilitation of road property have offset related road property capital expenditures. Operating assistance has been deducted from the related expense accounts. Assistance provided by the Province of British Columbia ("Province") in its capacity as shareholder has been credited to contributed surplus.

### *Income taxes*

Income tax expense is computed on the basis of accounting income recorded by the railway operating subsidiary. No taxes are currently payable as the subsidiary intends to claim certain amounts for income tax purposes in excess of those recorded in the accounts and additionally will deduct share issue costs for tax purposes. The future benefit of the recorded accounting loss after deducting share issue costs has been included in the accounts as deferred income taxes. The company and BCR Properties Ltd. are exempt from Canadian federal and provincial income taxes.

### *Transactions in foreign currency*

Transactions originating in United States currency are translated at the approximate exchange rates prevailing at the dates of the transactions. Assets and liabilities denominated in foreign currency at the balance sheet date are translated to equivalent Canadian amounts at the current rate of exchange.

# NOTES

*Leases*

Certain long-term lease transactions relating to the financing of equipment are accounted for as purchases. The capital lease obligations reflect the present value of future minimum rental payments discounted at the interest rate implicit in the leases. The capitalized values of depreciable assets are generally depreciated over the related lease terms in equal annual amounts. Costs of all other leases are charged against operations as incurred.

*Fiscal year*

In 1984, the fiscal year of the company was changed to end on December 31.

## 2. Corporate Re-organization

On June 19, 1984, the company sold all its railway assets and undertaking except industrial parks and certain undeveloped land to BC Rail Ltd. On the same day, the company sold its undeveloped land and industrial parks to BCR Properties Ltd.

## 3. Dease Lake Extension

These costs consist of charges relating to the uncompleted Dease Lake extension. Construction was suspended in 1977 and there are no commitments to continue. In the event any portion of this extension is abandoned, the cost less any value recovered will be written off at that time.

## 4. Long-Term Debt

On June 15, 1984, the Province paid to the company $429,989,000 which was placed in sinking funds and, together with amounts then in the sinking funds, was used to acquire securities issued or guaranteed by the Province. These securities will provide sufficient funds to service and retire obligations issued by the company which had a recorded book value including interest on June 15, 1984, of $609,189,000. Both the amount received and the difference of $179,200,000 between the recorded value of the debt and the amount provided by the Province were credited to contributed surplus.

Long-term debt outstanding, less current maturities, consists of the following:

| | **1984** | 1983 |
|---|---|---|
| Sinking fund bonds and debentures | | |
| 1984-1988 — 3.25% to 4.75% | | $ 34,204,000 |
| 1989-1993 — 5.75% to 7.66% | | 67,479,000 |
| 1994-1998 — 4.5% to 9.34% | | 247,052,000 |
| 1999-2003 — 9.05% to 10.5% | | 338,218,000 |
| 2004-2005 — 12.75% | | 45,000,000 |
| | | 731,953,000 |
| Less sinking fund assets net of company's own bonds held | | 144,823,000 |
| | | 587,130,000 |
| Notes and bonds 16.875% — due 1986 and 1996 | | 18,701,000 |
| Serial bonds 4.875% — due 1988 | | 1,138,000 |
| | | 606,969,000 |
| Capital lease obligations — Note 7 | **$44,320,000** | 37,123,000 |
| | **44,320,000** | 644,092,000 |
| Deduct current portion | **993,000** | 9,754,000 |
| | **43,327,000** | 634,338,000 |
| Notes payable | | |
| To the Province | **152,955,000** | — |
| Other | — | 341,287,000 |
| | **$196,282,000** | $975,625,000 |

The notes payable to the Province are arranged under a borrowing agreement between the company and the Province. The present notes outstanding bear interest at rates between 10.0% and 12.5%.

## 5. Minority Interest

The minority interest consists of 8,000,000 series 1-A first preferred shares with a par value of $25.00 each issued by BC Rail Ltd. These shares are designated as $2.3125 cumulative, redeemable and retractable.

## 6. Share Capital

Authorized

10,000,000 shares with a par value of $100 each.

Issued

2,576,885 shares are outstanding and held by the Province.

As all of the shares are held by the Province earnings per share has not been provided.

## 7. Commitments

The company has significant lease commitments for rolling stock and additional minor lease commitments for equipment and real estate which expire at various dates prior to the year 2000. Certain of these leases transfer substantially all of the benefits and risks of ownership to the company and are accounted for as capital assets.

The following is a schedule of future minimum rental payments at December 31, 1984, required under non-cancellable leases that have terms in excess of one year:

| | Capital leases | Operating leases |
|---|---|---|
| 1985 | $ 6,569,000 | $ 13,837,000 |
| 1986 | 6,569,000 | 13,533,000 |
| 1987 | 6,569,000 | 13,060,000 |
| 1988 | 6,569,000 | 12,875,000 |
| 1989 | 6,569,000 | 11,926,000 |
| Later years | 68,387,000 | 45,275,000 |
| Total minimum lease payments | 101,232,000 | $110,506,000 |
| Less | | |
| Executory costs | 3,984,000 | |
| Imputed interest | 52,928,000 | |
| Present value | $44,320,000 | |

Assets under capital leases recorded in the property and equipment accounts as at December 31, 1984 are as follows:

| | |
|---|---|
| Equipment | $46,514,000 |
| Accumulated depreciation | 6,137,000 |
| | $40,377,000 |

## 8. Contingent Liabilities

The company is contingently liable with respect to pending litigation and claims which arose in connection with construction of the Tumbler Ridge rail line and in the normal course of business. In the opinion of management any liability that may arise will be capitalized or would not have a material adverse effect on future income.

## 9. Government Assistance

Government assistance received was as follows:

| | 1984 | 1983 |
|---|---|---|
| Debt related | | |
| From the Province | | |
| Defeasance — Note 4 | $429,989,000 | $ — |
| Servicing — Note 10 | 29,358,000 | 70,000,000 |
| | $459,347,000 | $70,000,000 |
| Other | | |
| From the Province | | |
| Fort Nelson extension | | |
| Operating | $2,867,000 | $ 5,359,000 |
| Rehabilitation | 145,000 | 393,000 |
| Tumbler Ridge rail line electrification | — | 2,500,000 |
| Takla extension | — | 375,000 |
| Passenger operation | 2,100,000 | 2,038,000 |
| Passenger car modernization | 500,000 | — |
| From the Government of Canada | | |
| Tumbler Ridge rail line electrification | 1,675,000 | 4,906,000 |
| | $ 7,287,000 | $15,571,000 |
| The following were treated as a reduction of operating expenses | | |
| Fort Nelson extension | $ 2,867,000 | $ 5,359,000 |
| Takla extension | — | 375,000 |
| Passenger operation | 2,100,000 | 2,038,000 |
| Passenger car modernization | 250,000 | — |
| | $ 5,217,000 | $ 7,772,000 |

The balance of the other assistance, except for $250,000 which will be credited to operations in a future period, has been applied to reduce amounts included in property and equipment.

# NOTES

## 10. Interest Expense

The Province granted $29,358,000 to assist in paying the 1984 debt servicing charges of the company to June 15, 1984 (Note 9). Of this amount, $22,475,000 was applied to offset interest on long-term debt and the balance of $6,883,000 is included in contributed surplus.

Interest expense is as follows:

| | 1984 | 1983 |
|---|---|---|
| Interest on long-term debt and notes | | |
| Province | **$ 3,663,000** | $ — |
| Other | **53,848,000** | 91,944,000 |
| | **57,511,000** | 91,944,000 |
| Less | | |
| Sinking fund earnings | **5,965,000** | 13,150,000 |
| Interest capitalized | **6,859,000** | 30,232,000 |
| Interest earned on temporary investments | **2,680,000** | 2,195,000 |
| | **15,504,000** | 45,577,000 |
| | **42,007,000** | 46,367,000 |
| Interest on capital lease obligations | **4,983,000** | 2,266,000 |
| | **46,990,000** | 48,633,000 |
| Less | | |
| Application of debt servicing assistance | **22,475,000** | 46,367,000 |
| Net interest | **$24,515,00[illegible]** | $ 2,266,000 |

## 11. Income Taxes

The effective tax rate of 3% differs from the rate of 52% applicable to British Columbia companies because the net income of the company and BCR Properties Ltd. is exempt from federal and provincial income taxes.

## 12. Contributed Surplus

The Province instructed the company to consolidate its accumulated deficit with contributed surplus as at December 31, 1984.

## 13. Pension Plan

The majority of the company's employees participate in a contributory pension plan and are entitled to limited vested rights prior to retirement. An actuarial valuation as at May 31, 1984 disclosed that the plan was fully funded.

The total pension expense for the current period was $5,486,000; (1983 – $6,450,000).

## 14. Related Party Transactions

Related party information not included elsewhere in the notes to financial statements is presented below.

The first preferred shares of a subsidiary and certain capital lease obligations are guaranteed by the Province. The Ministry of Finance of the Province acts as fiscal agent in the administration of the debt and the Superannuation Commission of the Province administers the company pension plan. Fees are charged for both of these services.

The company received assistance from the Province during the year and is exempted from all taxes levied by the Province. All other transactions between the company and the Province are at terms no more or less favourable than those with unrelated parties.

# BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

**Province of
British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Regional Hospital Districts Financing
Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Regional Hospital Districts Financing Authority as at 31 March 1985 and the statement of sources and uses of funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
25 June 1985

EXHIBIT A

## BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

## STATEMENT OF ASSETS AND LIABILITIES

## AS AT 31 MARCH 1985

### ASSETS

| | 1985 | 1984 |
|---|---|---|
| Current | | |
| Accrued interest receivable | $ 31,655,125 | $ 29,704,865 |
| Current portion of long-term loans receivable | 1,039,073 | 897,687 |
| Instalments to sinking funds receivable within one year | 25,828,046 | 25,194,506 |
| | 58,522,244 | 55,797,058 |
| Long-term loans receivable (note 3 and schedule 1) | 917,285,839 | 883,463,453 |
| Less accumulated sinking fund instalments and investment income | 226,801,160 | 197,470,577 |
| | 690,484,679 | 685,992,876 |
| | $ 749,006,923 | $ 741,789,934 |

### LIABILITIES

| | | |
|---|---|---|
| Current | | |
| Accrued interest payable | $ 31,655,125 | $ 29,704,865 |
| Current portion of long-term debt | 1,039,073 | 897,687 |
| Instalments to sinking funds payable within one year | 25,828,046 | 25,194,506 |
| | 58,522,244 | 55,797,058 |
| Long-term debt (note 4) | 934,221,839 | 883,463,453 |
| Less: Sinking funds on deposit with the Minister of Finance of the Province of British Columbia (note 5) | 226,801,160 | 197,470,577 |
| Investments (note 6) | 16,936,000 | - |
| | 690,484,679 | 685,992,876 |
| | $ 749,006,923 | $ 741,789,934 |

The six accompanying notes and Schedule 1 are an integral part of these financial statements.

Approved by the Authority:

Hugh A. Curtis, Chairman

David L. Emerson, Secretary

EXHIBIT B

## BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

## STATEMENT OF SOURCES AND USES OF FUNDS

## FOR THE YEAR ENDED 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| Sources of Funds | | |
| Proceeds of Authority debentures issued | $ 52,431,000 | $ 95,397,000 |
| Repayment of long-term loans receivable | 897,687 | 775,540 |
| Investments at par transferred from sinking funds (note 6) | 16,936,000 | - |
| Interest on investments | 660,883 | - |
| Interest on long-term loans receivable | 105,679,587 | 96,806,669 |
| | 176,605,157 | 192,979,209 |
| Sinking Funds | | |
| Instalments received | 24,833,530 | 23,109,890 |
| Income on investments | 23,865,846 | 19,509,550 |
| | 48,699,376 | 42,619,440 |
| Less: Funds management fees (note 5) | 149,489 | 127,706 |
| Transfer of excess assets of certified sinking funds to the Hospital Districts | 5,208,852 | - |
| Investments transferred to the Authority (note 6) | 13,727,439 | - |
| Accrued interest on investments transferred to the Authority | 283,013 | - |
| | 29,330,583 | 42,491,734 |
| | $ 205,935,740 | $ 235,470,943 |
| Uses of Funds | | |
| Loans issued | $ 52,431,000 | $ 95,397,000 |
| Debentures redeemed by the Authority | 897,687 | 775,540 |
| Long-term loans receivable discharged | 16,936,000 | - |
| Interest on long-term debt | 106,340,470 | 96,806,669 |
| | 176,605,157 | 192,979,209 |
| Net increase in sinking funds | 29,330,583 | 42,491,734 |
| | $ 205,935,740 | $ 235,470,943 |

# BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

### 1. The Authority

The Authority was established by the Hospital District Finance Act, R.S.B.C. 1979, Chapter 179. Section 2 of the Act states that the purpose of the Authority is: "to assist in the financing of hospital projects, medical and health facilities, community human resources and health centres, and any other community, regional or Provincial facilities for the social improvement, welfare and benefit of the community or the general public good, approved by the Minister of Health".

The Authority provides assistance in financing by making loans to the Regional Hospital Districts and the Health Facilities Association under terms and conditions identical to those governing the borrowing of the Authority itself.

### 2. Significant accounting policies

a) Sinking fund instalments received from the Hospital Districts and the Health Facilities Association in respect of their debt to the Authority together with the investment income earned thereon are set aside in sinking funds maintained by the Trustee, the Minister of Finance, to provide for retirement of the debt of the Authority at maturity. Sinking fund instalments, income earned on sinking fund investments and the corresponding investment of the instalments and income by the sinking fund trustee have been reflected in the statement of sources and uses of funds.

b) Sinking fund investments

i) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a straight-line basis over the remaining terms of the investments.

ii) Temporary investments are valued at the lower of the cost of acquisition and market value.

c) Certification of Sinking Funds and Loans Discharged

Investments transferred to the Authority from the certified sinking funds (see Note 6) are recorded at par value. They are shown as a reduction of long-term debt, as the specific purpose of these investments is essentially the same as that of a sinking fund.

## BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

### 3. Long-term loans receivable

Long-term loans receivable of $891,519,000 (1984: $856,024,000), including all loans which were financed by borrowing from the Canada Pension Plan (see Note 4), are redeemable on five months' notice in whole or in part before maturity at the option of the Chairman of the Authority. Further long-term loans receivable of $2,000,000 (1984: $2,000,000) are redeemable after 1994 in whole or in part before maturity at the option of the Chairman of the Authority. The remaining long-term loans receivable of $50,633,958 (1984: $51,531,646) are not redeemable before maturity.

Details of long-term loans receivable are set out in Schedule I.

### 4. Long-term debt

| | 1985 | 1984 |
|---|---:|---:|
| Canada Pension Plan Investment Fund 6.62% to 17.51% debentures, due 1988 through 2005 | $ 873,955,000 | $ 821,524,000 |
| Province of British Columbia Pension Funds 7.00% to 13.60% debentures, due 1987 through 1993 | 31,870,000 | 32,310,000 |
| Province of British Columbia Boards, Agencies and Commissions 7.00% to 15.75% debentures, due 1985 through 1998 | 30,823,958 | 31,721,646 |
| Province of British Columbia 6.79% to 7.45% debentures, due 1991 and 1992 | 12,000,000 | 12,000,000 |
| General Public 8.08% to 11.375% debentures, due 1988 and 1990 | 12,440,000 | 12,000,000 |
| | 961,088,958 | 909,555,646 |
| Less: Current portion of long-term debt | 1,039,073 | 897,687 |
| Instalments to sinking funds payable within one year | 25,828,046 | 25,194,506 |
| | $ 934,221,839 | $ 883,463,453 |

## BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

4. Long Term Debt (continued)

Debentures issued to the Canada Pension Plan Investment Fund are redeemable on six months' notice, in whole or in part before maturity, at the option of the Minister of Finance of Canada, subject to certain restrictions.

Debentures totalling $2,000,000 are redeemable after 1994 in whole or in part prior to maturity at the option of the Authority. Serial debenture maturities due in each of the next five fiscal years are:

| | |
|---|---|
| 1986 | $ 1,039,073 |
| 1987 | 1,202,728 |
| 1988 | 1,392,157 |
| 1989 | - |
| 1990 | - |

Non-serial debenture maturities due in the next five fiscal years are:

| | |
|---|---|
| 1986 | $ - |
| 1987 | - |
| 1988 | 22,000,000 |
| 1989 | 16,936,000 |
| 1990 | 18,920,000 |

Repayment of the non-serial debentures will be fully funded by sinking fund assets or the investments.

Sinking fund instalments of $25,828,046 are due in each of the fiscal years 1986-1988. Instalments of $22,224,512 are due in each of the fiscal years 1989 and 1990.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on the long-term debt of the Authority.

5. Sinking funds on deposit at 31 March

| | 1985 | 1984 |
|---|---|---|
| Cash and temporary investments | $ 123,109,383 | $ 109,373,601 |
| Long-term investments<br>(Market value $94,534,003<br>1984: $74,796,571) | 98,730,253 | 82,840,374 |
| Accrued interest | 5,001,111 | 5,290,996 |
| | 226,840,747 | 197,504,971 |
| Less: Funds management fees payable | 39,587 | 34,394 |
| | $ 226,801,160 | $ 197,470,577 |

## BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

5. Sinking funds on deposit at 31 March (continued):

Sinking fund investments include $10,000,000 (1984: $10,000,000) par value of debentures issued by the Authority.

The cost of temporary investments approximates market value.

Funds management fees have been charged to the sinking funds of the Authority by the Ministry of Finance in accordance with Section 39 (4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

6. Investments

| | 1985 | | |
|---|---|---|---|
| | Book Value | Unamortized Discount | Par Value |
| British Columbia Hydro and Power Authority Notes | | | |
| 6.66% due 5 August 1988 | $ 4,222,308 | $ 777,692 | $ 5,000,000 |
| 6.62% due 4 November 1988 | 6,618,503 | 1,317,497 | 7,936,000 |
| 6.92% due 2 January 1989 | 3,336,456 | 663,544 | 4,000,000 |
| | $14,177,267 | $2,758,733 | $16,936,000 |

Total 1985 amortization of discount on Authority investments was $449,828.

Under Section 8.1 of the Hospital District Finance Act, where a debenture is held by the Authority, and the Minister of Finance certifies that the assets of the related sinking fund are sufficient to meet all obligations respecting the payment of principal and interest under the debenture, the body who issued the debenture shall transfer the assets in the sinking fund to the Authority.

Upon transfer of the assets, the debt of the body is discharged, subject to conditions contained in the Minister's certificate. Where the Minister certifies that the assets of the sinking fund exceed what is required to meet the obligations of the debenture, the Authority shall pay the excess to the body who issued the debenture.

## BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

6. Investments (continued)

During the year ended 31 March 1985, loans receivable totalling $16,936,000 were discharged. Investments costing $13,727,439 were transferred from the sinking funds to the Authority. These investments have a par value of $16,936,000 and have identical interest rates and maturity dates to the loans receivable they are replacing. They will be held until maturity and will be used to finance interest payments and capital repayment of the Authority's corresponding debentures.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on the notes held by the Authority.

SCHEDULE 1

## BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

## SCHEDULE OF LONG-TERM LOANS RECEIVABLE

## AS AT 31 MARCH 1985

| Regional Hospital District | Interest Rates % | Dates of Maturity | 1985 | 1984 |
|---|---|---|---|---|
| Alberni-Clayoquot | 6.79-11.59 | 1989-2003 | $ 4,270,500 | $ 4,620,500 |
| Bulkley-Nechako | 6.75-13.30 | 1990-2004 | 8,357,000 | 8,307,000 |
| Capital | 6.75-17.51 | 1989-2004 | 109,067,000 | 103,739,000 |
| Cariboo | 7.47- 9.07 | 1993-1996 | 2,525,000 | 2,525,000 |
| Central Coast | 8.01-14.16 | 1994-2002 | 2,153,500 | 2,153,500 |
| Central Fraser Valley | 7.00-17.51 | 1989-2004 | 20,981,000 | 21,596,000 |
| Central Kootenay | 7.00-15.12 | 1989-2004 | 10,446,000 | 12,120,000 |
| Central Okanagan | 6.90-15.12 | 1989-2004 | 18,040,400 | 18,247,400 |
| Columbia-Shuswap | 6.79-17.01 | 1989-2001 | 7,308,000 | 7,493,000 |
| Comox-Strathcona | 7.00-17.51 | 1992-2004 | 16,301,300 | 17,158,300 |
| Cowichan Valley | 7.23-13.05 | 1992-2004 | 2,745,000 | 1,995,000 |
| Dewdney-Alouette | 7.23-15.69 | 1993-2004 | 18,297,000 | 17,097,000 |
| East Kootenay | 6.75-16.10 | 1990-2004 | 13,354,000 | 16,059,000 |
| Fraser-Cheam | 6.75-15.38 | 1989-2004 | 8,771,600 | 7,256,600 |
| Fraser-Fort George | 6.75-17.01 | 1991-2003 | 29,359,200 | 29,674,200 |
| Greater Vancouver | 6.75-17.51 | 1989-2005 | 424,789,000 | 399,766,000 |
| Kitimat-Stikine | 7.26-10.40 | 1989-2001 | 10,254,000 | 10,845,000 |
| Kootenay Boundary | 7.26-15.69 | 1989-2004 | 8,212,000 | 8,937,000 |
| Mount Waddington | 7.14-17.00 | 1991-2003 | 6,085,000 | 6,085,000 |
| Nanaimo | 6.79-17.00 | 1989-2004 | 9,885,000 | 9,485,000 |
| North Okanagan | 7.23-17.01 | 1993-2004 | 39,496,000 | 35,065,000 |
| Okanagan-Similkameen | 6.75-15.12 | 1989-2004 | 16,966,000 | 14,846,000 |
| Peace River-Liard | 6.79-12.13 | 1989-2004 | 14,191,000 | 14,389,000 |
| Powell River | 7.26-13.70 | 1989-2004 | 3,185,000 | 3,915,000 |
| Skeena-Qu.Charlotte | 6.90-10.26 | 1989-1999 | 4,460,000 | 4,460,000 |
| Squamish-Lillooet | 7.47-14.16 | 1993-2003 | 1,845,000 | 1,845,000 |
| Sunshine Coast | 7.01-13.66 | 1991-2004 | 3,895,000 | 3,565,000 |
| Thompson-Nicola | 6.75-17.01 | 1990-2004 | 30,779,500 | 30,279,500 |
| | | | 846,019,000 | 813,524,000 |
| Health Facilities Association | 8.95-16.10 | 1985-2004 | 98,133,958 | 96,031,646 |
| | | | 944,152,958 | 909,555,646 |
| Less: Current portion of long-term loans receivable | | | 1,039,073 | 897,687 |
| Instalments to sinking funds receivable within one year | | | 25,828,046 | 25,194,506 |
| | | | $ 917,285,839 | $ 883,463,453 |

# BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

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## AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia School Districts Capital Financing Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia School Districts Capital Financing Authority as at 31 March 1985 and the statement of sources and uses of funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
28 June 1985

EXHIBIT A

## BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

## STATEMENT OF ASSETS AND LIABILITIES

## AS AT 31 MARCH 1985

### ASSETS

| | 1985 | 1984 |
|---|---|---|
| Current | | |
| Accrued interest receivable | $ 47,348,415 | $ 44,675,799 |
| Current portion of long-term loans receivable | 1,183,500 | 3,053,000 |
| Instalments to sinking funds receivable within one year | 36,536,303 | 36,932,643 |
| | 85,068,218 | 84,661,442 |
| Long-term loans receivable (note 3 and schedule 1) | 1,311,805,197 | 1,375,848,510 |
| Less accumulated sinking fund instalments and investment income | 416,228,212 | 464,059,894 |
| | 895,576,985 | 911,788,616 |
| | $ 980,645,203 | $ 996,450,058 |

### LIABILITIES

| | 1985 | 1984 |
|---|---|---|
| Current | | |
| Accrued interest payable | $ 47,348,415 | $ 44,675,799 |
| Current portion of long-term debt | 17,587,500 | 3,053,000 |
| Instalments to sinking funds payable within one year | 36,536,303 | 36,932,643 |
| | 101,472,218 | 84,661,442 |
| Long-term debt (note 4) | 1,496,762,092 | 1,452,696,510 |
| Less: Sinking funds on deposit with the Minister of Finance of the Province of British Columbia (note 5) | 416,228,212 | 464,059,894 |
| Investments (note 6) | 201,360,895 | 76,848,000 |
| | 879,172,985 | 911,788,616 |
| | $ 980,645,203 | $ 996,450,058 |

The seven accompanying notes and Schedule 1 are an integral part of these financial statements.

Approved by the Authority:

Hugh A. Curtis, Chairman

David L. Emerson, Secretary

EXHIBIT B

# BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

## STATEMENT OF SOURCES AND USES OF FUNDS

## FOR THE YEAR ENDED 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| Sources of Funds | | |
| Proceeds of Authority debentures issued | $ 54,000,000 | $131,102,000 |
| Repayment of long-term loans receivable | 3,091,900 | 3,834,750 |
| Foreign exchange gain on long-term loans receivable discharged | 798,067 | - |
| Unrealized foreign exchange gain on long-term loans receivable | 905,000 | 2,137,881 |
| Unrealized foreign exchange gain on investments | 5,553,676 | 1,363,200 |
| Investments at par transferred from sinking funds (note 6) | 118,959,219 | - |
| Interest on investments | 9,020,489 | 4,459,947 |
| Interest on long-term loans receivable | 143,969,141 | 137,661,657 |
| | 336,297,492 | 280,559,435 |
| Sinking Funds | | |
| Instalments received | 37,032,435 | 35,195,417 |
| Income on investments | 50,966,657 | 49,322,346 |
| | 87,999,092 | 84,517,763 |
| Less: Funds management fees (note 5) | 237,633 | 225,803 |
| Transfer of excess assets of certified sinking funds to the School Districts | 34,454,589 | - |
| Investments transferred to the Authority (note 6) | 99,432,637 | - |
| Accrued interest on investments transferred to the Authority | 1,705,915 | - |
| | (47,831,682) | 84,291,960 |
| | $288,465,810 | $364,851,395 |
| Uses of Funds | | |
| Loans issued | $ 54,000,000 | $131,102,000 |
| Debentures redeemed by the Authority | 3,091,900 | 3,834,750 |
| Unrealized foreign exchange loss on long-term debt | 7,256,743 | 3,501,081 |
| Long-term loans receivable discharged | 118,959,219 | - |
| Interest on long-term debt | 152,989,630 | 142,121,604 |
| | 336,297,492 | 280,559,435 |
| Net increase (decrease) in sinking funds | (47,831,682) | 84,291,960 |
| | $288,465,810 | $364,851,395 |

# BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

### 1. The Authority

The Authority was established by the School District Capital Finance Act, R.S.B.C. 1979, Chapter 376. Section 2 of the Act states that: "the object of the Authority is to assist the boards of school trustees of the various school districts created under the School Act to finance their capital expenditures by purchasing debentures issued by boards of school trustees with money raised by the issue and sale of debentures of the authority".

The debentures issued to the Authority by the School Districts have terms and conditions identical to those governing the borrowing of the Authority itself, except as described in Note 7.

### 2. Significant accounting policies

a) Sinking fund instalments received from the School Districts in respect of their debt to the Authority together with the investment income earned thereon are set aside in sinking funds maintained by the Trustee, the Minister of Finance, to provide for retirement of the debt of the Authority at maturity. Sinking fund instalments, income earned on sinking fund investments and the corresponding investment of the instalments and income by the sinking fund trustee have been reflected in the statement of sources and uses of funds.

b) Sinking fund investments

i) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a straight-line basis over the remaining terms of the investments.

ii) Temporary investments are valued at the lower of the cost of acquisition and market value.

c) Foreign exchange

Assets and liabilities denominated in foreign currency have been converted to Canadian dollars at the rate prevailing at the balance sheet date.

Gains and losses arising on foreign exchange are reflected in the statement of sources and uses of funds in the year in which they arise. The gains and losses are not deferred and amortized as they are fully offsetting and have no effect on the net financial position of the Authority.

## BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

2. Significant accounting policies (continued)

d) Certification of sinking funds and loans discharged

Investments transferred to the Authority from the certified sinking funds (see Note 6) are recorded at par value. They are shown as a reduction of long-term debt, as the specific purpose of these investments is essentially the same as that of a sinking fund.

3. Long-term loans receivable

Long-term loans receivable of $1,204,256,000 (1984: $1,174,674,000) are redeemable on five months' notice in whole or in part before maturity at the option of the Chairman of the Authority. The remaining long-term loans receivable of $145,269,000 (1984: $241,160,153) are not redeemable before maturity.

Long-term loans receivable include U.S. $500,000 (1984: U.S. $40,685,000).

Details of long-term loans receivable are set out in Schedule 1.

## BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

4. Long-term debt

| | 1985 | 1984 |
|---|---|---|
| Canada Pension Plan Investment Fund 6.40% to 17.51% debentures, due 1988 through 2004 | $1,228,674,000 | $1,174,674,000 |
| Province of British Columbia 6.79% to 7.45% debentures, due 1988 through 1992 | 44,092,000 | 44,092,000 |
| Province of British Columbia Pension Funds 4.625% to 12.75% debentures, due 1985 through 1993 | 96,158,835 | 110,747,115 |
| Province of British Columbia Boards, Agencies and Commissions 5.00% to 11.00% debentures, due 1986 through 1996 | 36,522,660 | 49,154,212 |
| General Public 4.50% to 16.875% debentures, due 1985 through 1996 | 145,438,400 | 114,014,826 |
| | 1,550,885,895 | 1,492,682,153 |
| Less: Current portion of long-term debt | 17,587,500 | 3,053,000 |
| Instalments to sinking funds payable within one year | 36,536,303 | 36,932,643 |
| | $1,496,762,092 | $1,452,696,510 |

Long-term debt includes U.S. $80,185,000 (1984: U.S. $82,185,000)

Debentures issued to the Canada Pension Plan Investment Fund are redeemable on six months' notice, in whole or in part before maturity at the option of the Minister of Finance of Canada subject to certain restrictions.

Serial debenture maturities of U.S. $500,000 and Canadian $500,000 are due in fiscal year 1986.

## BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

4. Long-term debt (continued)

Non-serial debenture maturities due in the next five fiscal years are:

| | |
|---|---|
| 1986 | $16,404,000 |
| 1987 | 72,340,000 |
| 1988 | 78,198,895 |
| 1989 | 24,418,000 |
| 1990 | 50,819,000 |

Repayment of the non-serial debentures will be fully funded by sinking fund assets or the investments.

Sinking fund instalments of $36,536,303 are due in each of the fiscal years 1986-1990 inclusive.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on long-term debt of the Authority.

5. Sinking funds on deposit at 31 March

| | 1985 | 1984 |
|---|---|---|
| Cash and temporary investments | $146,620,681 | $215,285,419 |
| Accounts receivable | 934,817 | - |
| Long-term investments<br>(Market value - $248,239,534<br>1984: $215,429,650) | 259,525,538 | 237,487,148 |
| Accrued interest | 9,208,084 | 11,415,468 |
| | 416,289,120 | 464,188,035 |
| Less: Settlement payable | - | 68,492 |
| Funds management fees payable | 60,908 | 59,649 |
| | $416,228,212 | $464,059,894 |

Sinking fund investments include $23,184,200 (1984: $26,255,711) par value of debentures issued by the Authority.

The cost of temporary investments approximates market value.

Funds management fees have been charged to the sinking funds of the Authority by the Ministry of Finance in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

## BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

6. Investments

| | 1985 | | |
|---|---|---|---|
| | Book Value | Unamortized Discount | Par Value |
| British Columbia Buildings Corporation notes | | | |
| 5.00% due 15 February 1986 | $ 15,490,913 | $ 913,087 | $ 16,404,000 |
| 5.50% due 9 May 1986 | 25,567,722 | 1,772,278 | 27,340,000 |
| 6.25% due 1 November 1986 | 18,057,621 | 1,942,379 | 20,000,000 |
| 6.75% due 15 November 1987 | 857,550 | 142,450 | 1,000,000 |
| 6.875% due 15 December 1987 | 12,841,329 | 2,158,671 | 15,000,000 |
| British Columbia Hydro and Power Authority notes | | | |
| 6.25% due 15 February 1987 | 22,517,261 | 2,482,739 | 25,000,000 |
| 5.875% due 15 April 1987 | 30,147,099 | 4,027,901 | 34,175,000 |
| 4.50% due 15 October 1987 | 6,746,534 | 1,387,116 | 8,133,650 |
| 4.70% due 15 October 1987 | 1,948,434 | 389,136 | 2,337,570 |
| 4.75% due 15 October 1987 | 941,136 | 186,639 | 1,127,775 |
| 6.00% due 15 October 1987 | 2,351,202 | 382,798 | 2,734,000 |
| 6.25% due 15 October 1987 | 3,193,051 | 497,849 | 3,690,900 |
| 6.875% due 15 January 1988 | 8,706,786 | 1,293,214 | 10,000,000 |
| 6.61% due 1 May 1988 | 4,266,061 | 733,939 | 5,000,000 |
| 6.66% due 5 August 1988 | 4,451,157 | 819,843 | 5,271,000 |
| 6.40% due 1 October 1988 | 8,409,931 | 1,702,069 | 10,112,000 |
| 6.92% due 2 January 1989 | 3,365,650 | 669,350 | 4,035,000 |
| 7.45% due 15 July 1989 | 8,328,181 | 1,671,819 | 10,000,000 |
| | $178,187,618 | $23,173,277 | $201,360,895 |

Total 1985 amortization of discount on Authority investments was $8,436,148 (1984: $4,550,385).

Investments' book value includes U.S. $63,193,923 (1984: U.S. $28,104,753).

Investments' par value includes U.S. $70,185,000 (1984: U.S. $32,000,000).

Under Section 8.1 of the School District Capital Finance Act, where a debenture of a School Board is held by the Authority, and the Minister of Finance certifies that the assets of the related sinking fund are sufficient to meet all obligations respecting the payment of principal and interest under the debenture, the Board who issued the debenture shall transfer the assets in the sinking fund to the Authority.

## BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

### 6. Investments (continued)

Upon transfer of the assets, the debt of the Board is discharged, subject to conditions contained in the Minister's certificate. Where the Minister certifies that the assets of the sinking fund exceed what is required to meet the obligations of the debenture, the Authority shall pay the excess to the School Board.

During the year ended 31 March 1985, loans receivable totalling $118,959,219 were discharged. Investments with a cost of $99,432,637 and a par value of $118,959,219 were transferred from the sinking funds to the Authority. These investments have identical interest rates and maturity dates to the loans receivable they are replacing. They will be held until maturity and will be used to finance interest payments and capital repayment of the Authority's corresponding debentures.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on the notes held by the Authority.

### 7. Provision for recovery of exchange loss

In previous years the Authority issued $9,500,000 in debentures denominated in United States dollars, and lent the proceeds to School Districts in Canadian dollars.

As at 31 March 1985 the debt payable expressed in Canadian dollars exceeds the corresponding loan receivable by $1,883,740 (1984: $1,023,990). The Authority has made arrangements to ensure that principal and interest repayments by the School Districts will be sufficient to finance its repayments of the debt. Accordingly, provision has been made for the recovery of the exchange loss from the School Districts.

SCHEDULE 1

## BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

## SCHEDULE OF LONG-TERM LOANS RECEIVABLE

## AS AT 31 MARCH 1985

| No. | School District | Interest Rates % | Dates of Maturity | 1985 | 1984 |
|---|---|---|---|---|---|
| 1 | Fernie | 5.375-18.25 | 1985-2004 | $ 26,531,000 | $ 25,779,185 |
| 2 | Cranbrook | 4.625-18.25 | 1985-2004 | 10,013,936 | 10,333,305 |
| 3 | Kimberley | 6.90-18.25 | 1992-2004 | 4,563,800 | 4,578,126 |
| 4 | Windermere | 4.625-18.25 | 1985-2004 | 5,546,736 | 5,388,049 |
| 7 | Nelson | 5.375-17.01 | 1985-2004 | 11,500,500 | 11,257,056 |
| 9 | Castlegar | 5.375-17.01 | 1985-2004 | 9,638,700 | 9,612,283 |
| 10 | Arrow Lakes | 7.26-13.80 | 1989-2004 | 3,223,000 | 2,851,000 |
| 11 | Trail | 7.83-18.25 | 1989-2004 | 6,706,000 | 6,629,777 |
| 12 | Grand Forks | 6.93-14.16 | 1990-2004 | 4,361,000 | 4,271,212 |
| 13 | Kettle Valley | 7.00-18.25 | 1989-2004 | 3,057,000 | 3,111,000 |
| 14 | South Okanagan | 4.625-18.25 | 1985-2004 | 6,760,531 | 6,861,042 |
| 15 | Penticton | 4.625-17.51 | 1985-2004 | 9,071,404 | 9,598,770 |
| 16 | Keremeos | 8.65-15.12 | 1990-2002 | 634,000 | 925,475 |
| 17 | Princeton | 7.14-18.25 | 1990-2004 | 6,632,000 | 6,564,143 |
| 18 | Golden | 4.625-18.25 | 1985-2004 | 3,030,936 | 3,095,407 |
| 19 | Revelstoke | 4.625-18.25 | 1985-2003 | 5,956,904 | 6,479,895 |
| 21 | Armstrong-Spallumcheen | 5.375-17.51 | 1985-2004 | 7,748,000 | 7,690,212 |
| 22 | Vernon | 5.375-17.51 | 1985-2004 | 22,362,000 | 23,355,845 |
| 23 | Central Okanagan | 4.625-18.25 | 1985-2004 | 61,372,175 | 62,062,863 |
| 24 | Kamloops | 4.625-18.25 | 1985-2004 | 47,197,010 | 51,270,383 |
| 26 | North Thompson | 7.34-13.09 | 1990-2003 | 6,394,000 | 7,387,789 |
| 27 | Cariboo-Chilcotin | 5.375-18.25 | 1985-2004 | 30,615,500 | 31,923,698 |
| 28 | Quesnel | 5.375-18.25 | 1985-2004 | 20,598,000 | 20,284,148 |
| 29 | Lillooet | 7.53-13.69 | 1990-2004 | 3,203,000 | 3,076,936 |
| 30 | South Cariboo | 7.01-13.20 | 1989-2004 | 6,251,000 | 6,201,000 |
| 31 | Merritt | 5.375-18.25 | 1985-2003 | 5,315,000 | 5,912,752 |
| 32 | Hope | 7.38-13.43 | 1990-2002 | 2,618,000 | 3,061,770 |
| 33 | Chilliwack | 4.625-17.01 | 1985-2004 | 13,869,202 | 13,786,770 |
| 34 | Abbotsford | 5.375-18.25 | 1985-2004 | 44,729,500 | 43,155,282 |
| 35 | Langley | 4.625-18.25 | 1985-2004 | 54,112,936 | 51,874,553 |
| 36 | Surrey | 4.625-18.25 | 1985-2004 | 73,787,212 | 78,026,202 |
| 37 | Delta | 5.375-18.25 | 1985-2004 | 49,623,000 | 52,262,072 |
| 38 | Richmond | 5.375-18.25 | 1985-2004 | 40,109,400 | 41,593,751 |
| 39 | Vancouver | 4.625-18.25 | 1985-2004 | 60,580,350 | 66,251,870 |
| 40 | New Westminster | 5.375-16.53 | 1985-2004 | 9,025,500 | 8,874,134 |
| 41 | Burnaby | 4.625-17.51 | 1985-2004 | 18,982,372 | 22,563,641 |
| 42 | Maple Ridge | 4.625-18.25 | 1985-2004 | 30,941,372 | 31,212,308 |
| 43 | Coquitlam | 4.625-18.25 | 1985-2004 | 53,284,138 | 60,516,758 |
| 44 | North Vancouver | 4.625-13.80 | 1985-2004 | 37,404,702 | 41,882,850 |
| 45 | West Vancouver | 4.625-17.51 | 1985-2004 | 6,225,372 | 8,091,940 |
| 46 | Sunshine Coast | 4.625-17.01 | 1985-2004 | 12,195,170 | 12,597,355 |
| 47 | Powell River | 4.625-18.25 | 1985-2004 | 5,927,404 | 6,664,380 |
| 48 | Howe Sound | 4.625-17.00 | 1985-2004 | 10,031,936 | 10,276,807 |
| 49 | Central Coast | 7.00-15.50 | 1990-2002 | 2,521,000 | 2,721,000 |

SCHEDULE 1
(continued)

## BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

## SCHEDULE OF LONG-TERM LOANS RECEIVABLE

## AS AT 31 MARCH 1985

| No. | School District | Interest Rates % | Dates of Maturity | 1985 | 1984 |
|---|---|---|---|---|---|
| 50 | Queen Charlotte | 7.83-13.30 | 1989-2003 | $ 3,331,000 | $ 4,230,955 |
| 52 | Prince Rupert | 4.625-17.01 | 1985-2004 | 12,865,138 | 13,351,844 |
| 54 | Smithers | 6.90-18.25 | 1990-2004 | 11,751,000 | 12,493,093 |
| 55 | Burns Lake | 7.01-18.25 | 1990-2004 | 8,107,000 | 7,938,807 |
| 56 | Nechako | 4.625-18.25 | 1985-2004 | 14,564,936 | 15,703,604 |
| 57 | Prince George | 4.625-17.51 | 1985-2004 | 79,985,408 | 88,502,489 |
| 59 | Peace River South | 4.625-18.25 | 1985-2004 | 19,167,670 | 18,910,205 |
| 60 | Peace River North | 4.625-18.25 | 1985-2004 | 18,319,702 | 19,261,172 |
| 61 | Greater Victoria | 4.625-17.51 | 1985-2004 | 41,811,542 | 47,960,432 |
| 62 | Sooke | 5.375-18.25 | 1985-2004 | 17,084,000 | 18,342,739 |
| 63 | Saanich | 4.625-15.54 | 1985-2004 | 16,059,904 | 16,772,918 |
| 64 | Gulf Islands | 6.90-15.38 | 1990-2004 | 6,448,000 | 5,018,000 |
| 65 | Cowichan | 4.625-18.25 | 1985-2004 | 14,476,202 | 14,943,600 |
| 66 | Lake Cowichan | 6.90-13.30 | 1989-2004 | 2,946,000 | 3,327,927 |
| 68 | Nanaimo | 4.625-15.54 | 1985-2004 | 38,274,670 | 39,594,744 |
| 69 | Qualicum | 4.625-18.25 | 1985-2004 | 19,997,670 | 19,720,858 |
| 70 | Alberni | 4.625-16.10 | 1985-2004 | 9,660,505 | 10,971,309 |
| 71 | Courtenay | 4.625-18.25 | 1985-2004 | 15,494,670 | 17,152,937 |
| 72 | Campbell River | 4.625-16.10 | 1985-2004 | 22,787,138 | 23,867,960 |
| 75 | Mission | 5.375-17.51 | 1985-2004 | 14,276,200 | 13,702,200 |
| 76 | Agassiz-Harrison | 7.26-16.10 | 1989-2003 | 1,756,000 | 1,790,000 |
| 77 | Summerland | 7.60-18.25 | 1989-2004 | 3,257,000 | 3,103,000 |
| 80 | Kitimat | 7.01-18.25 | 1989-2004 | 5,983,000 | 7,448,923 |
| 81 | Fort Nelson | 7.00-17.51 | 1989-2004 | 7,863,000 | 8,009,000 |
| 84 | Vancouver Island West | 6.90-18.25 | 1990-2004 | 3,253,000 | 4,596,703 |
| 85 | Vancouver Island North | 5.375-18.25 | 1985-2004 | 17,638,000 | 17,935,688 |
| 86 | Creston-Kaslo | 4.625-18.25 | 1985-2004 | 13,625,936 | 13,544,074 |
| 87 | Stikene | 7.14-17.00 | 1990-2004 | 7,851,000 | 7,701,669 |
| 88 | Terrace | 4.625-18.25 | 1985-2004 | 23,081,702 | 25,747,527 |
| 89 | Shuswap | 4.625-18.25 | 1985-2004 | 20,907,569 | 20,700,992 |
| 92 | Nisgha | 10.20-13.20 | 1990-2004 | 765,000 | 550,000 |
| | | | | 1,347,641,260 | 1,414,810,163 |
| Add: | Provision for recovery of exchange loss (note 7) | | | 1,883,740 | 1,023,990 |
| | | | | 1,349,525,000 | 1,415,834,153 |
| Less: | Current portion of long-term loans receivable | | | 1,183,500 | 3,053,000 |
| | Instalments to sinking funds receivable within one year | | | 36,536,303 | 36,932,643 |
| | | | | $1,311,805,197 | $1,375,848,510 |

## BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

**THORNE RIDDELL**
Chartered Accountants

### AUDITORS' REPORT

To the Shareholder of
British Columbia Steamship Company (1975) Ltd.

We have examined the consolidated balance sheet of British Columbia Steamship Company (1975) Ltd. as at December 31, 1984 and the consolidated statements of income, deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Riddell

Chartered Accountants

Victoria, Canada
January 18, 1985

## BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.
(Incorporated under the laws of Canada)

### CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1984

| ASSETS | 1984 | 1983 |
|---|---|---|
| **CURRENT ASSETS** | | |
| Cash | $ 14,453 | $ 118,397 |
| Accounts receivable | 48,895 | 43,093 |
| Inventories | 62,252 | 79,997 |
| Prepaid expenses | 50,366 | 54,014 |
| | 175,966 | 295,501 |
| **FIXED ASSETS (note 2)** | | |
| Vessel, equipment and leasehold improvements | 8,297,347 | 8,227,682 |
| Less accumulated depreciation | 3,459,948 | 2,969,592 |
| | 4,837,399 | 5,258,090 |
| | $ 5,013,365 | $ 5,553,591 |

### LIABILITIES

| | 1984 | 1983 |
|---|---|---|
| **CURRENT LIABILITIES** | | |
| Accounts payable and accrued liabilities | $ 218,056 | $ 229,007 |
| Vessel lease payable (note 3) | 1,936,529 | 1,936,529 |
| Promissory notes and accrued interest payable (note 4) | 4,213,840 | 4,238,268 |
| Total liabilities | 6,368,425 | 6,403,804 |

### CAPITAL STOCK, CONTRIBUTED SURPLUS AND DEFICIT

| | 1984 | 1983 |
|---|---|---|
| **CAPITAL STOCK** | | |
| 5 Common shares (note 5) | 5 | 5 |
| **CONTRIBUTED SURPLUS** | 7,900,330 | 7,900,330 |
| **DEFICIT** | (9,255,395) | (8,750,548) |
| | (1,355,060) | (850,213) |
| | $ 5,013,365 | $ 5,553,591 |

Commitments (note 6)

Approved by the Board

Director

Director

## BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

## CONSOLIDATED STATEMENT OF INCOME

## YEAR ENDED DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| Revenue | | |
| Passengers | $ 4,774,683 | $ 4,886,515 |
| On-board services | 2,777,617 | 2,811,325 |
| Vehicles | 518,916 | 513,339 |
| Other | 90,110 | 106,645 |
| | 8,161,326 | 8,317,824 |
| Operating expenses | | |
| On-board services | | |
| Cost of sales | 873,081 | 959,511 |
| Operating expenses | 931,090 | 1,159,505 |
| | 1,804,171 | 2,119,016 |
| Ship operating expenses | | |
| Deck | 476,225 | 520,782 |
| Engine room | 615,924 | 741,396 |
| Ship general | 599,242 | 793,396 |
| Fuel | 1,107,718 | 1,440,837 |
| Refit | 742,635 | 533,315 |
| Seattle terminal | 783,442 | 757,262 |
| Victoria terminal | 377,181 | 413,092 |
| | 6,506,538 | 7,319,096 |
| Income before non-operating expenses | 1,654,788 | 998,728 |
| Administration | 540,503 | 547,279 |
| Selling | 482,089 | 547,691 |
| Commissions | 134,932 | 140,827 |
| | 1,157,524 | 1,235,797 |
| Income (loss) before interest and depreciation | 497,264 | (237,069) |
| Interest | 511,754 | 419,035 |
| Depreciation | 490,357 | 494,527 |
| | 1,002,111 | 913,562 |
| LOSS FOR THE YEAR | $ 504,847 | $ 1,150,631 |

# BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

## CONSOLIDATED STATEMENT OF DEFICIT

## YEAR ENDED DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| DEFICIT AT BEGINNING OF YEAR | $ 8,750,548 | $ 7,599,917 |
| Loss for the year | 504,847 | 1,150,631 |
| DEFICIT AT END OF YEAR | $ 9,255,395 | $ 8,750,548 |

## CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

## YEAR ENDED DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| WORKING CAPITAL APPLIED TO | | |
| Operations | | |
| Loss for the year | $ 504,847 | $ 1,150,631 |
| Less depreciation which does not involve working capital | 490,357 | 494,527 |
| | 14,490 | 656,104 |
| Additions to fixed assets | 69,666 | 112,892 |
| INCREASE IN WORKING CAPITAL DEFICIENCY | 84,156 | 768,996 |
| WORKING CAPITAL DEFICIENCY AT BEGINNING OF YEAR | 6,108,303 | 5,339,307 |
| WORKING CAPITAL DEFICIENCY AT END OF YEAR | $ 6,192,459 | $ 6,108,303 |

## BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

## YEAR ENDED DECEMBER 31, 1984

### 1. ACCOUNTING POLICIES

(a) Principles of consolidation
The consolidated financial statements include the accounts of the company and its wholly-owned subsidiary, British Columbia Steamship Company Inc.

(b) Inventories
Inventories are valued at the lower of cost and net realizable value.

(c) Fixed assets
Fixed assets are stated at cost less accumulated depreciation. The cost of 1981 major refurbishing of the vessel, "Princess Marguerite", was capitalized and is being depreciated on the straight-line basis over fifteen years. The original cost of the vessel had previously been depreciated to its 1979 scrap value. The leasehold improvements are depreciated on the straight-line basis over terms which range from four to ten years. Other fixed assets are depreciated on the diminishing balance method at the annual rates indicated in note 2.

(d) Refit
The company carries out an annual refit of the vessel in the off-season. These annual refit costs are an expense in the year incurred.

(e) Translation of foreign currency

- (i) Current assets and current liabilities are translated into Canadian dollars at rates of exchange in effect at the year end.
- (ii) Fixed assets are translated into Canadian dollars at average rates of exchange prevailing in the year in which assets were acquired.
- (iii) Revenues and expenses are translated into Canadian dollars at the average rate of exchange for the year with the exception of depreciation, which reflects historic rates used for the related assets.

## BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

## YEAR ENDED DECEMBER 31, 1984

### 2. FIXED ASSETS

| | | 1984 | | | 1983 |
|---|---|---|---|---|---|
| | Rate | Cost | Accumulated depreciation | Net | Net |
| Vessel - T.E.V. "Princess Marguerite" | | $6,952,601 | $2,480,196 | $4,472,405 | $4,821,052 |
| Automotive equipment | 30% | 21,594 | 18,017 | 3,577 | 5,109 |
| Furniture and fixtures on shore | 20% | 21,487 | 15,440 | 6,047 | 7,099 |
| Radio equipment | 25% | 49,678 | 35,840 | 13,838 | 18,450 |
| Vessel equipment | 20% | 557,286 | 398,845 | 158,441 | 132,350 |
| Tools | 100% | 3,038 | 3,038 | | |
| Cutlery, china and linen | 100% | 25,340 | 25,340 | | |
| Leasehold improvements - Victoria | | 104,977 | 68,941 | 36,036 | 53,447 |
| Leasehold improvements - Seattle | | 561,346 | 414,291 | 147,055 | 220,583 |
| | | $8,297,347 | $3,459,948 | $4,837,399 | $5,258,090 |

The "Princess Marguerite" is shown as an asset of the company even though title rests with Her Majesty the Queen in Right of the Province of British Columbia. Operation of the company is dependent on government policy relating to availability of the vessel and funding of operations. A change in government policy affecting the services provided by the company would have a material impact on these financial statements, the effect of which is not determinable at this time.

### 3. VESSEL LEASE PAYABLE

$1,936,529 is payable to the British Columbia Ferry Corporation, a Crown Corporation, for the lease and other related costs of the motor vessel, "Victoria Princess", used during the 1980 operating season.

## BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

## YEAR ENDED DECEMBER 31, 1984

### 4. PROMISSORY NOTES AND ACCRUED INTEREST PAYABLE

| | 1984 | 1983 |
|---|---|---|
| Promissory notes | $4,165,757 | $4,100,000 |
| Accrued interest | 48,083 | 138,268 |
| | $4,213,840 | $4,238,268 |

The promissory notes are payable to the shareholder, the Province of British Columbia.

### 5. CAPITAL STOCK

The company is limited by its articles to issuing a maximum of 55,000 common shares.

### 6. COMMITMENTS

The company rents the terminal facilities in Seattle under a long term lease which expires in 1987, the annual rental for which is $124,700 U. S. funds. The rental expense under this lease in the current period is $163,344 Canadian funds.

The company rents the terminal facilities in Victoria under long term leases which expire in 1991 and 1994, the annual rental for which is $24,560.

## BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

## SCHEDULE OF ON-BOARD SERVICES

### YEAR ENDED DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| **Catering services** | | |
| Revenue | $ 1,330,330 | $ 1,393,508 |
| Cost of sales | 369,209 | 432,527 |
| Operating expenses | 592,715 | 690,186 |
| Income | 368,406 | 270,795 |
| **Lounges** | | |
| Revenue | 425,183 | 462,900 |
| Cost of sales | 58,959 | 69,223 |
| Operating expenses | 165,703 | 292,052 |
| Income | 200,521 | 101,625 |
| **Newsstands** | | |
| Revenue | 424,485 | 406,193 |
| Cost of sales | 226,569 | 235,254 |
| Operating expenses | 57,994 | 58,348 |
| Income | 139,922 | 112,591 |
| **Duty-free shop** | | |
| Revenue | 426,840 | 387,646 |
| Cost of sales | 218,344 | 222,507 |
| Operating expenses | 66,292 | 59,190 |
| Income | 142,204 | 105,949 |
| **Dayrooms** | | |
| Revenue | 170,779 | 161,078 |
| Operating expenses | 48,386 | 59,729 |
| Income | 122,393 | 101,349 |
| **TOTAL ON-BOARD SERVICES** | | |
| Revenue | 2,777,617 | 2,811,325 |
| Cost of sales | 873,081 | 959,511 |
| Operating expenses | 931,090 | 1,159,505 |
| Income | $ 973,446 | $ 692,309 |

# BRITISH COLUMBIA SYSTEMS CORPORATION

## AUDITORS' REPORT

*British Columbia Systems Corporation*
*(incorporated as a Crown corporation under the System Act, R.S.B.C. 1979)*

The Honourable James J. Hewitt
Minister of Consumer and
Corporate Affairs
Province of British Columbia

We have examined the balance sheet of the British Columbia Systems Corporation as at March 31, 1985 and the statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Clarkson Gordon
Chartered Accountants

Victoria, Canada
May 31, 1985

## STATEMENT OF INCOME AND DEFICIT

*British Columbia Systems Corporation*
*(incorporated as a Crown Corporation under the System Act R.S.B.C. 1979)*

For the year ended March 31, 1985
(000's)

| | 1985 | 1984 |
|---|---|---|
| Revenue: | | |
| Processing | $30,985 | $27,397 |
| System design and programming | 11,168 | 11,849 |
| Direct expenses recovered from clients | 29,142 | 35,460 |
| Interest and other income | 1,394 | 880 |
| **Total revenue** | 72,689 | 75,586 |
| Expenses: | | |
| Employee | 17,848 | 22,373 |
| Equipment rental and maintenance | 5,743 | 5,024 |
| Services purchased for clients | 27,503 | 32,378 |
| Facilities management fees(note 11) | 4,114 | |
| Administrative and general | 3,506 | 4,201 |
| Depreciation and amortization (note 7) | 5,813 | 4,863 |
| Interest on long-term debt | 9,195 | 8,399 |
| **Total expenses** | 73,722 | 77,238 |
| Net loss before extraordinary items | 1,033 | 1,652 |
| Extraordinary items (note 8) | 394 | (235) |
| **Net loss for the year** | 1,427 | 1,417 |
| Deficit (retained earnings), beginning of year | 1,417 | (20) |
| Net income transferred to the Province of British Columbia pursuant to Section 8(5) of the System Act (note 6) | | 20 |
| Deficit, end of the year | $ 2,844 | $ 1,417 |

(see accompanying notes)

## BALANCE SHEET March 31, 1985 (000's)

*British Columbia Systems Corporation*
*(Incorporated as a Crown Corporation under the System Act R.S.B.C. 1979)*

### ASSETS

| | 1985 | 1984 |
|---|---|---|
| Current: | | |
| Cash | $ 1,764 | |
| Accounts receivable | 16,066 | $26,939 |
| Prepaid expenses | 216 | 348 |
| **Total current assets** | 18,046 | 27,287 |
| Fixed, at cost: | | |
| Land | 6,917 | 6,917 |
| Building | 30,708 | 30,646 |
| Computer and ancillary equipment (note 3) | 21,201 | 17,479 |
| Furniture and fixtures | 2,030 | 2,234 |
| Leasehold improvements | 26 | 147 |
| Deposit on equipment | 2,535 | |
| | 63,417 | 57,423 |
| Less accumulated depreciation and amortization (note 3) | 10,838 | 8,003 |
| **Net fixed assets** | 52,579 | 49,420 |
| Other: | | |
| Deferred foreign exchange translation loss [note 5(b)] | 1,040 | 416 |
| | $71,665 | $77,123 |

Approved by the Directors:

Director

Director

(see accompanying notes)

## LIABILITIES

| | 1985 | 1984 |
|---|---|---|
| Current | | |
| Bank overdraft | | $ 2,579 |
| Accounts payable and accrued charges | $17,132 | 17,053 |
| Deferred revenue | | 957 |
| Current portion of long-term debt (note 5): | | |
| Lease capitalization | 2,556 | 1,926 |
| Other | 579 | 579 |
| Total current liabilities | 20,267 | 23,094 |
| Long-term debt (note 5): | | |
| Lease capitalization | 4,804 | 6,241 |
| Other | 39,438 | 39,205 |
| Note Payable | 10,000 | 10,000 |
| | 54,242 | 55,446 |
| Deficit (note 6) | (2,844) | (1,417) |
| | $71,665 | $77,123 |

## STATEMENT OF CHANGES IN FINANCIAL POSITION

*British Columbia Systems Corporation*
*(incorporated as a Crown Corporation under the System Act R.S.B.C. 1979)*

For the year ended March 31, 1985
(000's)

| | 1985 | 1984 |
|---|---|---|
| Source of working capital: | | |
| Operations – | | |
| Net income for the year before extraordinary items | $(1,033) | $(1,652) |
| Add items not affecting working capital: | | |
| Depreciation and amortization | 5,813 | 4,863 |
| Deferred foreign exchange translation loss | 368 | 139 |
| **Total from operations** | 5,148 | 3,350 |
| Drawdown of funds held for facility less related amounts payable | | 2,766 |
| Proceeds on disposition of equipment | 637 | 1,822 |
| Additions to long-term debt (net of current portion) | 905 | 36 |
| **Total source of working capital** | 6,690 | 7,974 |
| Application of working capital: | | |
| Extraordinary items (note 8) | 394 | (235) |
| Add items not affecting working capital included therein | 104 | |
| | 498 | (235) |
| Reduction of non-current deferred revenue | | 32 |
| Additions to fixed assets | 9,505 | 3,520 |
| Long-term debt reductions | 3,101 | 2,591 |
| Net income, prior year, transferred to the general revenue of the Province of British Columbia (note 6) | | 20 |
| **Total application of working capital** | 13,104 | 5,928 |
| (Decrease) increase in working capital | (6,414) | 2,046 |
| Working capital, beginning of the year | 4,193 | 2,147 |
| **Working capital (deficiency), end of the year** | $(2,221) | $4,193 |

(see accompanying notes)

## NOTES TO THE FINANCIAL STATEMENTS March 31, 1985

***British Columbia Systems Corporation***
***(Incorporated as a Crown Corporation under the System Act R.S.B.C. 1979)***

### 1. The Corporation

The British Columbia Systems Corporation is incorporated as a Crown Corporation of the Province of British Columbia under the System Act R.S.B.C. 1979.

The purpose of the Corporation is to establish and implement such policies as it considers appropriate for the consolidation and rationalization of data processing services provided for government entities. To achieve this purpose, the Corporation:

a) provides data processing and related services required for governmental purposes;

b) recommends and implements data processing standards, practices, policies and technical guidelines to facilitate a progressive improvement of information systems required by government entities; and,

c) subject to approval of the Lieutenant-Governor in Council, sets rates for the use of data processing products and services provided to its users.

In 1985 the Corporation received 95% of its revenues from Provincial Government Ministries with the balance from other Government entities.

### 2. Significant accounting policies

As prescribed by Section 9(6) of the System Act, the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles. Significant accounting policies followed in the preparation of these financial statements are:

a) Accrual accounting:

The accrual method of accounting is used in the preparation of these financial statements. Accordingly, revenues are recorded in the period they are earned and expenditures are recorded in the period they are incurred.

b) Fixed assets:

The Corporation leases a substantial portion of its computer equipment. Certain of these leases, however, transfer the benefits and risks incident to ownership to the Corporation. In such cases, as more fully described in notes 3 and 5, the leases have been capitalized.

b) Fixed assets: (continued)

The costs of fixed assets are depreciated and amortized over their estimated useful lives as follows:

| | |
|---|---|
| Building | – over forty years, on a straight-line basis |
| Building plant and equipment | – over twenty years, on a straight-line basis |
| Computer mainframes | – over the terms of the leases (4 to 5 years) on an annuity basis |
| Other computer and ancillary equipment | – over varying periods, mainly three years, on a straight-line basis (see note 7) |
| Furniture and fixtures | – over ten years, on a straight-line basis |
| Leasehold improvements | – over terms of leases, on a straight-line basis |

c) Revenue recognition:

Revenue from fixed price contracts for systems development projects is recognized on the percentage completion basis.

d) Development costs:

Development costs (including systems design and programming) are expensed as incurred.

e) Income taxes:

The Corporation is exempt from Federal and Provincial income taxes.

f) Sinking funds:

Payments made to sinking funds with respect to retirement provisions of the sinking fund debentures will be carried until such time as the debentures are redeemed. Interest earned on the sinking funds is recorded as income.

g) Foreign currency translation:

Debt due in foreign currency is translated to Canadian dollars at the exchange rate prevailing at year end. Any gain or loss on translation is deferred and amortized over the remaining term of the debt, including the current year.

**3. Capitalization of leases**

Included in fixed assets is computer equipment recorded at a cost of $11,360,000 (1984 - $10,056,000) arising from the capitalization of certain leases. The related accumulated depreciation amounts to $4,028,000 (1984 - $1,933,000).

**4. Borrowing authority**

Pursuant to Section 8(6) of the System Act, the Corporation may be advanced or borrow up to $65,000,000. In computing that amount the aggregate net rentals payable by the Corporation under leases of personal property for a term exceeding one year shall be excluded.

**5. Long-term debt**

**a) Lease capitalization:**

The minimum annual contractual obligations with respect to capitalized leases are as follows:

| | |
|---|---|
| 1986 | $3,282,000 |
| 1987 | 3,272,000 |
| 1988 | 1,970,000 |
| 1989 | 33,000 |
| 1990 | 17,000 |
| | 8,574,000 |
| Less imputed interest at an average annual rate of 12.1% | 1,214,000 |
| Capitalized lease obligations | 7,360,000 |
| Less current portion | 2,556,000 |
| Long-term portion | $4,804,000 |

5. **Long-term debt (continued)**

b) **Other:**

| | Interest rate | Maturity Date | Amount |
|---|---|---|---|
| Sinking fund debentures: | | | |
| Canada Pension Plan - Series 1 | 15.69% | 2002 | $12,892,000 |
| Canada Pension Plan - Series 2 | 16.10% | 2002 | 11,580,000 |
| Private placement debt for U.S. $11,400,000 repayable in U.S. dollars (see below) | 16.88% | 1987 | 15,545,000 |
| | | | 40,017,000 |
| Less current portion | | | 579,000 |
| Long term portion | | | $39,438,000 |

Annual maturities and mandatory sinking fund requirements for each of the next five years and thereafter are as follows:

| | Sinking fund payments | U.S. debt | Total |
|---|---|---|---|
| 1986 | $ 579,000 | | $ 579,000 |
| 1987 | 579,000 | $15,545,000 | 16,124,000 |
| 1988 | 579,000 | | 579,000 |
| 1989 | 579,000 | | 579,000 |
| 1990 | 579,000 | | 579,000 |
| Thereafter | 21,577,000 | | 21,577,000 |
| | $24,472,000 | $15,545,000 | $40,017,000 |

The deferred foreign exchange loss on translation of the U.S. dollar debt to Canadian dollars amounted to $1,040,000 (1984 - $416,000), after charging $368,000 (1984 - $139,000) for amortization in the year.

c) **Note payable:**

The Corporation has the following financial arrangements with National Victoria and Grey Trust Company:

| Note | Interest rate | Maturity Date | Amount |
|---|---|---|---|
| BCSC-1 | 0.75% less than average bank prime calculated quarterly | 1987 | $10,000,000 |

The Province of British Columbia has guaranteed the payment of principal and interest on all long-term debt issued by the Corporation.

### 6. Net income

Pursuant to Section 8(5) of the System Act, the Lieutenant-Governor in Council may, each fiscal year, on the recommendation of the Minister of Finance, direct the transfer to the government of all or part of the net income for the current year or for previous years to the extent not previously so transferred.

### 7. Change in fixed asset life estimates

During the year, the Corporation reviewed the estimated useful lives assigned, for depreciation purposes, to the various classes of fixed assets. Due to rapid changes in technology, the estimated useful lives of certain classes of computer and ancilliary equipment and purchased software were reduced to three years from five years. This change in estimated life has been applied effective April 1, 1984 and results in additional depreciation charges in the current year of $669,000.

### 8. Extraordinary Items

| | 1985 | 1984 |
|---|---|---|
| Reduction in provision (1984 - provision) for costs associated with proposed reorganization of the Corporation | $118,000 | $(835,000) |
| Provision for hardware lease termination cost | (851,000) | |
| Volume rebates received from suppliers relating to prior years' purchases | 339,000 | |
| Refund from the Ministry of Provincial Secretary and Government Services for excess contributions in previous years to the Public Service Long Term Disability Plan | | 1,070,000 |
| Net extraordinary revenue (expenditure) | $(394,000) | $235,000 |

### 9. Lease commitments

The Corporation leases some of its premises and computer equipment for periods of up to five years.

The minimum annual contractual obligations of non-cancellable leases are as follows (excluding amounts relating to capitalized leases):

1986 - $2,385,000
1987 - $740,000
1988 - $650,000
1989 - $540,000
1990 - $135,000

**10. Pension and superannuation plans**

Until the Corporation establishes a pension or superannuation plan, the Public Service Superannuation Act applies to the Corporation and its officers and employees. The Corporation is obliged to pay into the Public Service Superannuation Fund amounts equal to employees' contributions required under the Public Service Superannuation Act.

**11. Facilities management contract**

During the year the Corporation awarded a facilities management contract to Hi-Tech Systems Ltd., a private company owned and operated by former employees of the Corporation. Under the terms of the contract, the company provides the Corporation with management services related to the operation of its central computer operation for a 25 month period ending September 30, 1986. The contract provides for a one year renewal option, exercisable by the Corporation.

**12. Subsequent event**

On April 1, 1985, the Corporation, assisted by the Ministry of Finance in its capacity as Fiscal Agent, has arranged short-term financing of $6,000,000 for computer equipment purchased in March 1985.

**13. Comparitive figures**

Certain comparitive figures have been reclassified to conform to the method of presentation adopted in 1985.

THORNE
RIDDELL
Chartered Accountants

## AUDITORS' REPORT

To the Members of the Board of
British Columbia Transit

We have examined the balance sheet of British Columbia Transit as at March 31, 1985 and the statements of operating division expenditures and recoveries, asset division revenue and expenditures and deficit and contributed surplus, changes in financial position and changes in regional transit funds for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Transit as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Riddell

Chartered Accountants

Victoria, Canada
June 12, 1985

## BRITISH COLUMBIA TRANSIT

### BALANCE SHEET AS AT MARCH 31, 1985

### OPERATING DIVISION

| ASSETS | 1985 ($000) | 1984 ($000) |
|---|---|---|
| **CURRENT ASSETS** | | |
| Cash and term deposits | $ | $ 2,876 |
| Accounts receivable | | |
| Province of British Columbia | 12,031 | 2,805 |
| Municipalities | 15,360 | 6,153 |
| Sundry | 913 | 613 |
| Prepaid expenses | 3 | 65 |
| | 28,307 | 12,512 |
| FIXED ASSETS (note 3) | 334 | 340 |
| | 28,641 | 12,852 |

| LIABILITIES, EQUITY AND FUND BALANCES | 1985 ($000) | 1984 ($000) |
|---|---|---|
| **CURRENT LIABILITIES** | | |
| Cheques issued in excess of funds on deposit | $ 3,829 | $ |
| Accounts payable and accrued liabilities | 494 | 927 |
| Payable to contractors | 15,667 | 10,415 |
| Deferred revenue | 1,496 | 1,225 |
| Payable to asset division | 6,870 | |
| | 28,356 | 12,567 |
| **EQUITY** | | |
| Contributed surplus | 285 | 285 |
| | 28,641 | 12,852 |

### ASSET DIVISION

| ASSETS | 1985 ($000) | 1984 ($000) |
|---|---|---|
| **CURRENT ASSETS** | | |
| Cash and term deposits | 2,973 | 55,990 |
| Accrued interest and accounts receivable | 2,177 | 840 |
| Receivable from the operating division | 6,870 | |
| Parts inventory | 872 | 855 |
| Prepaid expenses | 185 | 274 |
| Current portion of mortgage receivable | | 100 |
| | 13,077 | 58,059 |
| 10% MORTGAGE RECEIVABLE, DUE MARCH 31, 1989 | 700 | 700 |
| DEBENTURE SINKING FUND | 4,285 | 399 |
| **FIXED ASSETS** | | |
| Land, buildings and equipment (note 4) | 215,872 | 222,504 |
| Advanced Light Rapid Transit (note 5) | 748,799 | 374,434 |
| Commuter rail | 2,838 | 2,717 |
| | 967,509 | 599,655 |
| | 985,571 | 658,813 |
| | $1,014,212 | $ 671,665 |

| LIABILITIES, EQUITY AND FUND BALANCES | 1985 ($000) | 1984 ($000) |
|---|---|---|
| **CURRENT LIABILITIES** | | |
| Accounts payable and accrued liabilities | 76,483 | 64,535 |
| Notes payable (note 6) | 245,223 | 100,000 |
| Current obligations under capital leases | 2,749 | 2,338 |
| Current portion of long term debt (note 7) | 26,800 | |
| | 351,255 | 166,873 |
| LONG TERM DEBT (note 7) | 336,788 | 218,718 |
| OBLIGATIONS UNDER CAPITAL LEASES (note 8) | 96,982 | 70,745 |
| DEFERRED REVENUE | 686 | 955 |
| **EQUITY** | | |
| Contributed surplus | 216,588 | 210,324 |
| Deficit | (16,728) | (8,802) |
| | 199,860 | 201,522 |
| | 985,571 | 658,813 |
| | $1,014,212 | $ 671,665 |

### REGIONAL TRANSIT FUNDS

| ASSETS | 1985 ($000) | 1984 ($000) |
|---|---|---|
| Cash and term deposits | $ 12,493 | $ |
| Accounts receivable and accrued interest | 2,340 | |
| | $ 14,833 | $ - |

| LIABILITIES, EQUITY AND FUND BALANCES | 1985 ($000) | 1984 ($000) |
|---|---|---|
| Payable to British Columbia Transit - operating division | $ 13,493 | $ |
| Accounts payable | 20 | |
| Fund balances | 1,320 | |
| | $ 14,833 | $ - |

Approved by the Board

Director

Director Mary Brown

Commitments (note 9)

Contingent liability (note 10)

Subsequent event (note 11)

Labour relations (note 12)

# BRITISH COLUMBIA TRANSIT

## OPERATING DIVISION

## STATEMENT OF EXPENDITURES AND RECOVERIES

## YEAR ENDED MARCH 31, 1985

| | 1985 ($000) | 1984 ($000) |
|---|---|---|
| Expenditures | | |
| Transit operations | | |
| Operating and maintenance | $ 141,422 | $ 158,484 |
| Vehicle lease fees | 11,850 | 8,543 |
| Property lease fees | 3,929 | 3,155 |
| Interest and financing charges | 1,794 | 1,331 |
| Municipal administration | 257 | 254 |
| Merchandising | 667 | 643 |
| Other | 35 | 31 |
| | 159,954 | 172,441 |
| Authority administration | | |
| Salaries and employee benefits | 2,822 | 2,838 |
| Office operations | 776 | 771 |
| Professional fees | 550 | 460 |
| Travel | 316 | 288 |
| Marketing | 50 | 57 |
| Personnel | 35 | 30 |
| Directors' fees and expenses | 51 | 46 |
| Depreciation | 56 | 53 |
| Sundry | 60 | 53 |
| | 4,716 | 4,596 |
| Research and demonstration projects | | 3 |
| | 164,670 | 177,040 |
| Recoveries | | |
| Contributions from the Province of British Columbia | | |
| Transit | 65,384 | 77,317 |
| Research and demonstration projects and special services | | 3 |
| Contributions from municipalities | 42,368 | 32,117 |
| Transit operations | 56,918 | 67,603 |
| | 164,670 | 177,040 |
| NET EXPENDITURES | $ - | $ - |

## BRITISH COLUMBIA TRANSIT

## ASSET DIVISION

## STATEMENT OF REVENUE AND EXPENDITURES AND DEFICIT

### YEAR ENDED MARCH 31, 1985

| | 1985<br>($000) | 1984<br>($000) |
|---|---|---|
| **Revenue** | | |
| Vehicle lease fees | $ 11,873 | $ 8,553 |
| Other lease revenue | 4,347 | 3,479 |
| Financing charges - operating division | 1,794 | 1,331 |
| Interest earned | 238 | 729 |
| Other | 245 | 13 |
| | 18,497 | 14,105 |
| **Expenditures** | | |
| Depreciation | 10,695 | 9,943 |
| Interest | 3,683 | 1,225 |
| Property taxes and other property expenses | 2,103 | 2,361 |
| Interest on obligations under capital leases | 8,141 | 6,442 |
| Property leases | 841 | 908 |
| Asset planning studies | 681 | |
| Vehicle repairs | 40 | 64 |
| Insurance | 22 | 15 |
| Other | 217 | 204 |
| | 26,423 | 21,162 |
| Expenditures before extraordinary item | 7,926 | 7,057 |
| Extraordinary item | | |
| Parts inventory transferred to Metro Transit Operating Company | | 1,155 |
| NET EXPENDITURES | 7,926 | 8,212 |
| DEFICIT AT BEGINNING OF YEAR | 8,802 | 590 |
| DEFICIT AT END OF YEAR | $ 16,728 | $ 8,802 |

# BRITISH COLUMBIA TRANSIT

## ASSET DIVISION

## STATEMENT OF CONTRIBUTED SURPLUS

## YEAR ENDED MARCH 31, 1985

| | 1985<br>($000) | 1984<br>($000) |
|---|---|---|
| BALANCE AT BEGINNING OF YEAR | $ 210,324 | $ 204,661 |
| Grant from the Province of British Columbia, being equal to interest on the $55,000,000 loan payable to the Province | 6,264 | 5,663 |
| BALANCE AT END OF YEAR | $ 216,588 | $ 210,324 |

## BRITISH COLUMBIA TRANSIT

## STATEMENT OF CHANGES IN FINANCIAL POSITION

## YEAR ENDED MARCH 31, 1985

| | 1985 ($000) | 1984 ($000) |
|---|---|---|
| **CASH DERIVED FROM** | | |
| Operations | | |
| Expenditures before extraordinatory item | $ (7,926) | $ (7,057) |
| Add items not involving cash | | |
| Depreciation | 10,751 | 9,996 |
| Loss (gain) on disposal of fixed assets | (206) | 25 |
| Amortization of bond discount | 633 | 173 |
| | 3,252 | 3,137 |
| Repayment of mortgage receivable | 100 | |
| Decrease (increase) in prepaid expenditures | 151 | (473) |
| Proceeds on disposal of fixed assets | 206 | 6 |
| Increase in notes payable | 145,223 | 80,000 |
| Increase in accounts payable and accrued liabilities | 16,767 | 41,297 |
| Proceeds on capital leases of vehicles and equipment | 28,033 | 39,502 |
| Proceeds on issue of long term debt | 144,237 | 126,241 |
| Increase in deferred revenue | 2 | 1,499 |
| | 337,971 | 291,209 |
| **CASH CAPITAL APPLIED TO** | | |
| Increase (decrease) in accrued interest and accounts receivable | 20,070 | (5,023) |
| Increase in parts inventory | 17 | 472 |
| Increase in mortgage receivable | | 800 |
| Additions to land, buildings and equipment | 4,114 | 32,819 |
| Additions to Advanced Light Rapid Transit | 368,100 | 212,113 |
| Additions to commuter rail | 121 | 113 |
| Parts inventory transferred to Metro Transit Operating Company | | 1,155 |
| Increase in debenture sinking fund | 3,886 | 399 |
| Principal repayments of obligations under capital leases | 1,385 | 2,060 |
| | 397,693 | 244,908 |
| **INCREASE (DECREASE) IN CASH** | (59,722) | 46,301 |
| **CASH AT BEGINNING OF YEAR** | 58,866 | 12,565 |
| **CASH (CHEQUES IN EXCESS OF FUNDS ON DEPOSIT) AT END OF YEAR** | $ (856) | $ 58,866 |

## BRITISH COLUMBIA TRANSIT

## STATEMENT OF CHANGES IN REGIONAL TRANSIT FUNDS

### YEAR ENDED MARCH 31, 1985

| | Vancouver ($000) | Victoria ($000) | Total ($000) |
|---|---|---|---|
| Fund balances transferred to British Columbia Transit April 1984 | $ 5,413 | $ 1,717 | $ 7,130 |
| Revenue | | | |
| Gas tax | 14,500 | | 14,500 |
| Non-residential property tax | 6,834 | | 6,834 |
| Power levy | 6,391 | 3,459 | 9,850 |
| Interest earned | 1,202 | 231 | 1,433 |
| | 28,927 | 3,690 | 32,617 |
| 1984/85 Net transit obligation | (34,083) | (4,344) | (38,427) |
| FUND BALANCE AT END OF YEAR | $ 257 | $ 1,063 | $ 1,320 |

# BRITISH COLUMBIA TRANSIT

## NOTES TO FINANCIAL STATEMENTS

## YEAR ENDED MARCH 31, 1985

### 1. STATUS OF THE AUTHORITY

The Urban Transit Authority of British Columbia was created by the Province of British Columbia on June 29, 1978 under the Urban Transit Authority Act. The majority of the sections of the Act were brought into force by proclamation on July 20, 1978. During 1982 the title of the Act and the name of the Authority were changed to the British Columbia Transit Act and British Columbia Transit respectively.

### 2. ACCOUNTING POLICIES

(a) Operating division
The operating division consists of those assets, liabilities, expenditures and recoveries which relate to the provision of transit services and the administrative activities of the Authority, the deficits of which are fully cost-shareable between the participating municipalities and the Province of British Columbia in accordance with the provisions of the British Columbia Transit Act and the related regulations. The vehicle and property lease fees expensed in the operating division are those charged by the asset division for the lease of assets used in transit operations.

(b) Asset division
The asset division consists of those assets, liabilities, revenue and expenditures which relate to the revenue equipment and other physical assets owned by the Authority and leased to its contract operators for use in the provision of transit services.

## BRITISH COLUMBIA TRANSIT

## NOTES TO FINANCIAL STATEMENTS

## YEAR ENDED MARCH 31, 1985

### 2. ACCOUNTING POLICIES (continued)

**(c) Fixed assets**

Fixed assets have been recorded as follows:

(i) Fixed assets transferred from the Province of British Columbia in fiscal year 1980, at appraised value. This appraisal for revenue vehicles was carried out by General Appraisal of Canada Limited as at June 30, 1979.

(ii) Revenue vehicles acquired from British Columbia Hydro & Power Authority pursuant to the Metro Transit Operating Company Act, at appraised value. This appraisal was carried out by General Appraisal of Canada Limited as at March 1, 1980.

(iii) Seabuses, the South Shore and North Shore Seabus Terminals, acquired from the Province of British Columbia, at appraised value. The appraisal of the seabuses and the South Shore Seabus Terminal was carried out by General Appraisal of Canada Limited as at July 15, 1980. The appraisal of the North Shore Seabus Terminal land was carried out by General Appraisal of Canada Limited as at April 1, 1981 and of the buildings and improvements as at June 30, 1981.

(iv) The trolley overhead system acquired from British Columbia Hydro & Power Authority for nominal value of $10 on January 1, 1984, at nominal value.

(v) Land, land improvements, buildings and equipment acquired from British Columbia Hydro & Power Authority pursuant to the Metro Transit Operating Company Act, at appraised value. The appraisals were carried out by General Appraisal of Canada Limited as at the following dates:

Transit Administration Centre - SW Marine Drive - June 9, 1980
North Shore Bus Garage - land - April 1, 1981
North Shore Bus Garage - buildings and improvements - June 30, 1981
Gilmore property - land - March 15, 1982
Gilmore property - buildings and improvements - May 15, 1982
Edmonds bus loop - land - April 1, 1982
Other land - April 1, 1980
Other buildings and land improvements - March 1, 1981

All appraisals are fair market value appraisals with the exception of the appraisal of other buildings and land improvements, which are appraised at depreciated replacement cost.

(vi) All costs related to the Advanced Light Rapid Transit (ALRT) and commuter rail projects have been capitalized including interest as indicated in note 2(d). Interest earned on funds received from the Federal and Provincial Governments has been credited to the ALRT project. No depreciation has been provided on these projects.

(vii) All other fixed assets, at cost, including capitalized interest as indicated in note 2(d).

# BRITISH COLUMBIA TRANSIT

## NOTES TO FINANCIAL STATEMENTS

## YEAR ENDED MARCH 31, 1985

2. ACCOUNTING POLICIES (continued)

(c) Fixed assets (continued)
Depreciation is provided on the straight-line basis using the following annual rates:

| | |
|---|---|
| Furniture and equipment | 10% |
| Leasehold improvements | 20% |
| Revenue vehicles | |
| Diesel | 5% |
| Appraised revenue vehicles | Remaining useful life |
| Vehicles under capital leases | Remaining lease term |
| Buildings | Remaining useful life |
| Land improvements | Remaining useful life |
| Equipment | Remaining useful life |

(d) Capitalization of interest and amortization of bond discounts
The Authority follows the policy of capitalizing interest and amortization of bond discounts incurred in connection with capital acquisitions from the date of advance of funds until the assets are placed in service for transit purposes. During the year, interest and amortization of bond discounts on long term debt of $55,434,563 were capitalized.

(e) Government assistance
Government assistance received with respect to the Advanced Light Rapid Transit project has been credited to contributed surplus and will be credited to the project upon completion of construction and commencement of revenue service. To March 31, 1984, the amounts of grants received from the Province of British Columbia and the Federal Government total $79,647,000.

(f) Amortization of bond discounts
Bond discounts are amortized on a straight-line basis over the term of the debt.

3. FIXED ASSETS

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Carrying value ($000) | Accumulated depreciation ($000) | Net ($000) | Net ($000) |
| Furniture and equipment | $ 430 | $ 163 | $ 267 | $ 264 |
| Leasehold improvements | 146 | 79 | 67 | 76 |
| | $ 576 | $ 242 | $ 334 | $ 340 |

## BRITISH COLUMBIA TRANSIT

## NOTES TO FINANCIAL STATEMENTS

## YEAR ENDED MARCH 31, 1985

### 4. LAND, BUILDINGS AND EQUIPMENT

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Carrying value ($000) | Accumulated depreciation ($000) | Net ($000) | Net ($000) |
| Land | $ 56,384 | $ | $ 56,384 | $ 52,781 |
| Land improvements | 5,042 | 841 | 4,201 | 4,136 |
| Buildings | 52,930 | 6,375 | 46,555 | 45,912 |
| Revenue vehicles | 55,801 | 18,727 | 37,074 | 40,964 |
| Revenue vehicles under capital leases | 77,002 | 10,241 | 66,761 | 71,342 |
| Equipment | 1,540 | 322 | 1,218 | 674 |
| Projects in progress | 3,679 | | 3,679 | 6,695 |
| | $ 252,378 | $ 36,506 | $ 215,872 | $ 222,504 |

### 5. ADVANCED LIGHT RAPID TRANSIT

| | 1985 ($000) | 1984 ($000) |
|---|---|---|
| Vehicles | $ 58,558 | $ 37,270 |
| Trackwork and equipment | 77,475 | 20,749 |
| Construction | | |
| Guideway | 166,252 | 80,064 |
| Stations | 46,117 | 4,372 |
| System wide | 72,140 | 31,907 |
| Property and rights-of-way | 57,369 | 46,737 |
| Design engineering and administration | 180,309 | 131,700 |
| | 658,220 | 352,799 |
| Net interest expense | 67,602 | 18,033 |
| | 725,822 | 370,832 |
| Pre-build demonstration | 3,602 | 3,602 |
| Operations and maintenance planning | 11,390 | |
| Surrey extension | 7,985 | |
| | $ 748,799 | $ 374,434 |

### 6. NOTES PAYABLE

| | 1985 ($000) | 1984 ($000) |
|---|---|---|
| Notes payable | $ 100,000 | $ 100,000 |
| Commercial paper with the Province of British Columbia | 145,223 | |
| | $ 245,223 | $ 100,000 |

Notes payable totalling $100,000,000 are secured by guarantee of the Province of British Columbia.

## BRITISH COLUMBIA TRANSIT

## NOTES TO FINANCIAL STATEMENTS

## YEAR ENDED MARCH 31, 1985

### 7. LONG TERM DEBT

| | 1985 ($000) | 1984 ($000) |
|---|---|---|
| Prime less .75% loan payable, Province of British Columbia, interest to be waived as a grant from the Province, principal due on commencement of revenue service of the Advanced Light Rapid Transit system | $ 55,000 | $ 55,000 |
| Prime less .75% loan payable, interest payable monthly, principal due August 5, 1985 | 20,000 | 20,000 |
| 15.54% Debenture, interest payable semi-annually, sinking fund installments of $378,127 payable annually, due September 10, 2002 | 17,304 | 17,304 |
| 11.53% Debenture, interest payable semi-annually, sinking fund installments of $551,348 payable annually, due May 10, 2003 | 25,231 | 25,231 |
| 11.37% Debenture, interest payable semi-annually, sinking fund installments of $152,964 payable annually, due July 8, 2003 | 7,000 | 7,000 |
| 11.51% Debenture, interest payable semi-annually, sinking fund installments of $164,130 payable annually, due August 10, 2003 | 7,511 | 7,511 |
| 11.65% Debenture, interest payable semi-annually, sinking fund installments of $218,520 payable annually, due November 10, 2003 | 10,000 | 10,000 |
| 12.60% Debenture, interest payable semi-annually, sinking fund installments of $700,859 payable annually, due April 2, 2004 | 32,073 | |
| 13.48% Debenture, interest payable semi-annually, sinking fund installments of $1,295,649 payable annually, due May 10, 2004 | 59,292 | |
| 13.70% Debenture, interest payable semi-annually, sinking fund installments of $1,155,337 payable annually, due June 8, 2004 | 52,871 | |
| 11.125% Bond payable, interest payable annually, sinking fund installments of $1,841,450 payable annually, due December 1, 1998 | 50,000 | 50,000 |
| 8.75% Bond payable, interest payable annually, sinking fund installments of $341,950 payable annually, due January 15, 2009 | 25,000 | 25,000 |
| | 361,282 | 217,046 |
| Less unamortized discount | 11,694 | 12,328 |
| | 349,588 | 204,718 |
| 12.25% Serial debenture, interest payable annually, principal repayments of $1,400,000 payable annually commencing January 31, 1991, with a final payment of $7,000,000 due January 31, 1996 | 14,000 | 14,000 |
| | 363,588 | 218,718 |
| Less current portion | 26,800 | |
| Long term debt | $ 336,788 | $ 218,718 |

Long term debt totalling $77,046,000 is secured by guarantee of the Province of British Columbia.

Sinking fund payments due in each of the next five years are $6,800,334 or a total of $34,001,671.

## BRITISH COLUMBIA TRANSIT

## NOTES TO FINANCIAL STATEMENTS

## YEAR ENDED MARCH 31, 1985

### 8. OBLIGATIONS UNDER CAPITAL LEASES

The total obligation under capital leases is $99,730,440, of which $2,748,570 is the principal due within one year.

The obligations under capital leases, which mature at various dates from 1993 to 2004, represent the total present value of future minimum lease payments discounted at the interest rates implicit in the leases at the commencement of the lease term. These rates range from approximately 7 1/2% to 16 3/4%.

Total minimum lease payments for each of the next five years will be approximately $13,600,000 or a total of $68,000,000. Of these payments, approximately $50,900,000 will constitute interest.

Obligations under capital leases totalling approximately $91,774,000 are guaranteed by the Province of British Columbia.

### 9. COMMITMENTS

Effective March 31, 1981, the Authority entered into an agreement with Metro Canada Limited for the design and construction of an Advanced Light Rapid Transit system for operation in the Greater Vancouver region. As at March 31, 1984, the total approved price of the project, including design, construction and land acquisition, was approximately $854,400,000, of which $673,214,000 has been incurred to March 31, 1985.

### 10. CONTINGENT LIABILITY

Pursuant to an agreement dated February 26, 1982, the Authority received $60,000,000 from the Government of Canada to be applied to the Advanced Light Rapid Transit project. The Authority is contingently liable for repayment of some or all of the funds in the event of non-compliance with certain provisions of an agreement.

### 11. SUBSEQUENT EVENT

Effective June 1, 1985, the British Columbia Transit Amendment Act (No. 2), 1985 merged the Metro Transit Operating Company with British Columbia Transit. Pursuant to the Act, the Authority assumed all property, rights, debts and obligations as well as responsibility for all employees of the operating company.

# BRITISH COLUMBIA TRANSIT

## NOTES TO FINANCIAL STATEMENTS

## YEAR ENDED MARCH 31, 1985

### 12. LABOUR RELATIONS

During the year, the labour contract between Metro Transit Operating Company and the Independent Canadian Transit Chain Union, which had expired on March 31, 1983, was renegotiated. The new agreement is for the period April 1, 1983 to March 31, 1987. The terms of the new agreement required wage and benefit increases for the year ended March 31, 1984 in the amount of $2,690,000 which have been charged to operating division expenditures in the current year.

### 13. COMPARATIVE FIGURES

Certain figures for the prior year have been reclassified to conform with the presentation adopted in the current year.

# CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY TRUST FUND

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Members of the Creston Valley Wildlife Management Authority, and

To the Minister of Environment
Province of British Columbia

I have examined the balance sheet of the Creston Valley Wildlife Management Authority Trust Fund as at 31 March 1985 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Fund as at 31 March 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 2(c) to the financial statements, applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
30 May 1985

## CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

## TRUST FUND

## BALANCE SHEET

## AS AT 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| ASSETS | | |
| Cash | $ 8,346 | $ 19,356 |
| Short-term investments | 67,968 | 51,600 |
| Accrued interest receivable | 4,805 | 3,318 |
| Inventory | 8,389 | 5,417 |
| | 89,508 | 79,691 |
| Long-term investments | 110,025 | 87,933 |
| Fixed assets | 1 | 1 |
| | $199,534 | $167,625 |
| LIABILITIES | | |
| Deferred revenue | $ - | $ 950 |
| Refundable security deposits | 1,395 | 1,296 |
| | 1,395 | 2,246 |
| SURPLUS | 198,139 | 165,379 |
| | $199,534 | $167,625 |

The accompanying notes are an integral part of these financial statements.

Approved by the Management Authority

D. McDonald - Chairman

J. Stoner - Member

## CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

## TRUST FUND

## STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

## FOR THE YEAR ENDED 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| REVENUE | | |
| Grants | | |
| Province of British Columbia | $ 75,000 | $ 75,000 |
| Government of Canada | 75,000 | 75,000 |
| | 150,000 | 150,000 |
| Operations | | |
| Campground | 12,761 | 14,531 |
| West Meadows | 11,635 | 8,795 |
| Donations | 1,910 | 2,905 |
| Publications and other sales | 9,211 | 7,486 |
| Interest | 24,713 | 13,378 |
| Permits and sundry | 12,739 | 8,722 |
| | 72,969 | 55,817 |
| | 222,969 | 205,817 |
| EXPENDITURE | | |
| Campground | 12,696 | 20,467 |
| West Meadows | 4,155 | 6,603 |
| Public services and information | 49,261 | 41,151 |
| Visitor Centre | 6,709 | - |
| Habitat management | 43,823 | 39,341 |
| Administration and general | 71,909 | 78,751 |
| Office furniture and equipment | 182 | 1,284 |
| Buildings | 1,474 | 635 |
| | 190,209 | 188,232 |
| EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR | 32,760 | 17,585 |
| SURPLUS - BEGINNING OF YEAR | 165,379 | 147,794 |
| SURPLUS - END OF YEAR | $198,139 | $165,379 |

## CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

## TRUST FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

### 1. Trust Fund

The Creston Valley Wildlife Management Authority was established by the Creston Valley Wildlife Act. The Trust Fund is established by Section 20 of that Act and includes all funds of the management authority, except money appropriated by the legislature otherwise than by way of grants to the Trust Fund. All money of the Trust Fund is to be applied for wildlife conservation, management and development in the Creston Valley wildlife management area.

### 2. Significant Accounting Policies

These financial statements are prepared in accordance with generally accepted accounting principles, except as modified by note c) below. Significant accounting policies followed in the preparation of these financial statements are:

a) Inventory is valued at lower of cost and net realizable value.

b) Long-term investments are recorded at cost with the discount amortized on a straight line basis over the terms of the investments.

c) Fixed assets are recorded as expenditures in the year of acquisition.

### 3. Subsequent Events

a) Since the establishment of the Trust Fund (1970), the Ministry of Environment of the Government of British Columbia has paid directly for certain expenditures of the Management Authority. Effective 1 April 1985, the Government will provide additional grants to the Trust Fund, which will pay for these expenditures.

b) The Creston Valley Wildlife Interpretation Centre, operated by the Canadian Wildlife Service of the federal government, provides nature education in the management area. Effective 1 April 1985, the Centre will be managed by the Authority. Additional grants will be received from both the federal and provincial governments for operating the Centre.

### 4. Comparative Figures

The 1984 comparative figures for grazing expenditures have been reclassified to conform with the financial statement presentation adopted in 1985.

# DISCOVERY FOUNDATION

THORNE
RIDDELL
Chartered Accountants

## AUDITORS' REPORT

To the Trustees of

Discovery Foundation

We have examined the consolidated balance sheet of Discovery Foundation as at March 31, 1985 and the consolidated statements of operations and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Foundation as at March 31, 1985 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Riddell

Vancouver, Canada
June 4, 1985

Chartered Accountants

## DISCOVERY FOUNDATION
(Incorporated under the Society Act of British Columbia)

### CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1985

| ASSETS | 1985 | 1984 (restated - note 2) |
|---|---|---|
| **CURRENT ASSETS** | | |
| Cash | - | $ 91,901 |
| Accounts receivable | $ 210,848 | 101,054 |
| Receivable from Discovery Enterprise Program (note 3) | 173,360 | 57,315 |
| Prepaid expenses | 20,719 | 33,693 |
| | 404,927 | 283,963 |
| **INVESTMENT IN RESEARCH PARKS** | | |
| Willingdon | 5,869,291 | 5,686,810 |
| Simon Fraser University | 2,922,219 | 2,922,219 |
| University of British Columbia | 229,463 | 204,449 |
| Pacific Aquaculture Centre | 97,751 | 88,647 |
| | 9,118,724 | 8,902,125 |
| Less accumulated depreciation | 20,400 | 10,200 |
| | 9,098,324 | 8,891,925 |
| **FUNDS APPROPRIATED FOR RESEARCH PARK DEVELOPMENT (note 4)** | 3,668,026 | 957,765 |
| **FIXED ASSETS, less accumulated depreciation and amortization (note 5)** | 465,986 | 358,005 |
| **DEFERRED CHARGES, less accumulated amortization (note 6)** | 2,328,523 | 3,228,513 |
| | $15,965,786 | $13,720,171 |

### LIABILITIES AND EQUITY IN RESEARCH FACILITIES

| | 1985 | 1984 |
|---|---|---|
| **CURRENT LIABILITIES** | | |
| Cheques outstanding in excess of funds on deposit | $ 50,620 | - |
| Accounts payable and accrued liabilities | 353,694 | $ 396,499 |
| Holdbacks payable | 11,259 | 8,217 |
| Rent received in advance | 200,340 | 217,565 |
| | 615,913 | 622,281 |
| **PACIFIC AQUACULTURE CENTRE DEVELOPMENT LOAN (note 7)** | 2,630,000 | - |
| **EQUITY IN RESEARCH FACILITIES** | 12,719,873 | 13,097,890 |
| | $15,965,786 | $13,720,171 |

Contingency and commitments (note 9)

Approved by the Board of Trustees

Trustee

Trustee

## DISCOVERY FOUNDATION

## CONSOLIDATED STATEMENT OF OPERATIONS

### YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 (restated - note 2) |
|---|---|---|
| Revenue | | |
| Funds provided by the Province of British Columbia | $ 795,300 | $ 950,000 |
| Interest on appropriated funds | 362,096 | 82,747 |
| | 1,157,396 | 1,032,747 |
| Expenses | | |
| Net cost of subsidizing rents for high technology companies in the start-up phase (schedule 1) | 657,054 | 975,022 |
| Net cost of support provided the B.C. Innovation Office (schedule 2) | 133,059 | 27,931 |
| Discovery Enterprise Program start-up and unrecoverable costs | 8,557 | 51,855 |
| Advertising and promotion | 131,215 | 78,034 |
| Consulting and architectural fees | 40,825 | 77,589 |
| Debenture issue costs, net of related interest earned of $61,056 | - | 24,809 |
| Depreciation and amortization | 30,142 | 26,919 |
| Office and general | 102,791 | 109,050 |
| Professional fees | 73,022 | 59,867 |
| Proposal and project start-up costs | 34,785 | 81,467 |
| Salaries and benefits | 299,731 | 302,193 |
| Travel and public relations | 24,232 | 27,278 |
| | 1,535,413 | 1,842,014 |
| Excess of expenses over revenue for the year | 378,017 | 809,267 |
| Equity in research facilities at beginning of year | | |
| As previously reported | 12,820,419 | 13,864,711 |
| Reversal of prior years' capital taxes (note 2(a)) | 72,446 | 42,446 |
| Adjustment of prior year's depreciation on research parks (note 2(b)) | 205,025 | - |
| As restated | 13,097,890 | 13,907,157 |
| EQUITY IN RESEARCH FACILITIES AT END OF YEAR | $12,719,873 | $13,097,890 |

## DISCOVERY FOUNDATION

## CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

## YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 (restated - note 2) |
|---|---|---|
| WORKING CAPITAL DERIVED FROM | | |
| Operations | | |
| Excess of expenses over revenue | $ 378,017 | $ 809,267 |
| Less depreciation and amortization, an item not involving working capital | 1,058,343 | 903,143 |
| | 680,326 | 93,876 |
| Pacific Aquaculture Centre development loan | 2,630,000 | - |
| | 3,310,326 | 93,876 |
| WORKING CAPITAL APPLIED TO | | |
| Investment in research parks | | |
| Willingdon | 182,481 | 188,714 |
| Simon Fraser University | - | 103,848 |
| University of British Columbia | 25,014 | 20,742 |
| Pacific Aquaculture Centre | 9,104 | 88,647 |
| Funds appropriated for research park development | 2,710,261 | 957,765 |
| Fixed assets | 256,134 | 282,442 |
| | 3,182,994 | 1,642,158 |
| INCREASE (DECREASE) IN WORKING CAPITAL POSITION | 127,332 | (1,548,282) |
| WORKING CAPITAL (DEFICIENCY) AT BEGINNING OF YEAR | | |
| As previously reported | (410,764) | 1,167,518 |
| Reversal of prior years' capital taxes (note 2(a)) | 72,446 | 42,446 |
| As restated | (338,318) | 1,209,964 |
| WORKING CAPITAL DEFICIENCY AT END OF YEAR | $ 210,986 | $ 338,318 |

## DISCOVERY FOUNDATION

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

## YEAR ENDED MARCH 31, 1985

1. SIGNIFICANT ACCOUNTING POLICIES

The Foundation was incorporated on September 24, 1979 under the provisions of the Society Act of British Columbia and is a registered charitable organization. These consolidated financial statements include the accounts of the Foundation and its wholly-owned subsidiary companies:

Discovery Parks Incorporated (acts as agent for the Foundation)
272319 B.C. Ltd. and its subsidiary company 3112 Investments Ltd.

(a) Depreciation and amortization

Fixed assets are stated at cost with depreciation and amortization provided as follows:

(i) Furniture and fixtures are depreciated over their estimated useful lives using the declining balance method at an annual rate of 20% from month of purchase.

(ii) Leasehold improvements are amortized using the straight-line method over the term of the lease plus one renewal period.

(iii) The parking lot is being depreciated over its estimated useful life using the declining balance method at an annual rate of 8% from month of completion.

(b) Investment in research parks

Costs related directly to the site development of the research parks are capitalized. Included in this capitalization are property taxes on non-operating building sites. Depreciation is provided on building sites which are operational on the straight-line basis over 40 years.

2. RESTATED AMOUNTS

(a) During the year, the Foundation received confirmation from the British Columbia corporate capital tax authorities that it was exempt from capital taxation. Amounts had been paid and accrued on account of capital tax since 1982. These consolidated financial statements have been retroactively restated to reflect reversal of these amounts. At March 31, 1984, accounts payable were decreased by $63,645, accounts receivable were increased by $8,801 and equity in research parks was increased by $72,446. The excess of expenses over revenue for the year ended March 31, 1984 was decreased by $30,000 and for prior years by $42,446.

2. RESTATED AMOUNTS (continued)

(b) During the year, the Foundation refined the basis of allocating costs capitalized as research parks to building sites within each park. This results in a reduction of the amount allocated to operating building sites and the depreciation provided thereon.

These consolidated financial statements have been retroactively restated to reflect this change, increasing net investment in research parks and equity in research facilities at March 31, 1984 and decreasing the net cost of subsidizing rents for high technology companies in the start-up phase for the year ended March 31, 1984, by $205,025.

3. RECEIVABLE FROM DISCOVERY ENTERPRISE PROGRAM

The Foundation, under contract with the Province of British Columbia, dated December 5, 1983 and renewed in August, 1984, acts as agent for and administers the Discovery Enterprise Program. This program is an initiative of the Province of British Columbia to provide venture capital funding to advanced technology enterprises for the development and marketing of products or processes. The Foundation is reimbursed for costs of administering the program to the extent of program investment performance.

4. FUNDS APPROPRIATED FOR RESEARCH PARK DEVELOPMENT

As at March 31, the Foundation held cash and investments which were committed to the development of the following research parks:

| | 1985 | 1984 |
|---|---|---|
| University of British Columbia | $ 468,000 | $475,000 |
| Pacific Aquaculture Centre | 2,903,427 | - |
| Other | 296,599 | 482,765 |
| | $3,668,026 | $957,765 |

5. FIXED ASSETS

| | 1985 | | | 1984 |
|---|---|---|---|---|
| | Cost | Accumulated depreciation and amortization | Net book value | Net book value |
| Furniture and fixtures | $ 93,091 | $ 31,251 | $ 61,840 | $ 46,897 |
| Leasehold improvements: | | | | |
| Discovery Foundation premises | 88,908 | 41,185 | 47,723 | 61,425 |
| Tenant space | 471,359 | 192,305 | 279,054 | 249,683 |
| Parking lots | 79,489 | 2,120 | 77,369 | - |
| | $732,847 | $266,861 | $465,986 | $358,005 |

6. DEFERRED CHARGES
Deferred charges consist of prepaid rent which arose on sale and leaseback of the Foundation's multi-tenant facility at Willingdon during the year ended March 31, 1983. The balance of the prepaid rent is being amortized on the sinking fund basis over the remaining term of the lease, expiring May, 1987. It is a component of the net cost of subsidizing rents for high technology companies in the start-up phase.

7. PACIFIC AQUACULTURE CENTRE DEVELOPMENT LOAN
During the year, the Foundation received $2,630,000 as a loan from the Province of British Columbia, under the federally and provincially sponsored Industrial Development Subsidy Agreement, to be used exclusively for the construction of the Pacific Aquaculture Centre on Vancouver Island, British Columbia. No interest is payable on the loan until April 1, 1986, after which interest will be charged at approximately one-half of the bank prime rate. The loan will be repaid in seven equal annual instalments of $105,200 plus interest, commencing April 1, 1987, with the remaining $1,893,600 to be paid on April 1, 1994.

8. PART VIII TAXES RECOVERABLE
During 1984, a subsidiary of the Foundation issued and redeemed a debenture meeting the requirements of the Income Tax Act for Scientific Research Tax Credits. The details of the debenture issue are as follows:

| | |
|---|---|
| Issue proceeds | $10,000,000 |
| Redemption amount | 5,020,000 |
| Deferred research and development credit, being net proceeds of issue and redemption | $ 4,980,000 |

The issue and redemption gave rise to a liability for refundable Part VIII taxes of $5,000,000 which have been paid. These refundable Part VIII taxes are recoverable at any time in the future at the rate of $1 for every $2 of qualified research and development expenditure incurred and additional financing will be required to incur such expenditures. The refundable tax and related deferred research and development credit are not reflected on the balance sheet and will be recorded in the accounts when qualified expenditures are made and refunds are received in the future.

9. CONTINGENCY AND COMMITMENTS
(a) The Foundation has issued letters of credit totalling $57,330 to the Corporation of the District of Burnaby as bonds for compliance with the municipal regulations pertaining to the construction of research parks in Burnaby, B.C.

(b) In 1981 and 1982, the Foundation leased two parcels of land for terms of 75 years each. The leases require minimal rental payments in the first ten years of $2,500 per hectare of land used (estimated 1986 rental is $17,000), and thereafter rental payments are based on the fair market value for rental of the land.

9. CONTINGENCY AND COMMITMENTS (continued)

(c) A lien claim in the amount of $588,000 has been filed by a contractor hired by a former tenant who is now bankrupt. The Foundation does not recognize this lien as a valid claim. Should the courts decide against the Foundation in this action, any adjustment necessary would be treated as a prior period adjustment.

10. COMPARATIVE FIGURES

Certain 1984 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1985.

## DISCOVERY FOUNDATION

## NET COST OF SUBSIDIZING RENTS FOR HIGH TECHNOLOGY COMPANIES IN THE START-UP PHASE

SCHEDULE 1

YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 (restated - note 2) |
|---|---|---|
| Operating expenses | | |
| Amortization of prepaid rent | $ 899,990 | $ 803,562 |
| Depreciation | 128,211 | 72,662 |
| General operating | 467,185 | 407,433 |
| Property taxes | 548,893 | 543,673 |
| Bad debts | 38,896 | - |
| | 2,083,175 | 1,827,330 |
| Less rental income | 1,426,121 | 852,308 |
| | $ 657,054 | $ 975,022 |

# DISCOVERY FOUNDATION

## NET COST OF SUPPORT PROVIDED

SCHEDULE 2

## THE B.C. INNOVATION OFFICE

## YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| Operating expenses | | |
| Salaries and benefits | $ 85,462 | $ 35,054 |
| Consultant studies | 45,395 | 18,857 |
| Office supplies | 33,337 | 24,635 |
| Office rent | 25,930 | 16,900 |
| Travel and public relations | 14,704 | 12,935 |
| Telephone | 9,325 | 5,823 |
| Computer equipment lease | 7,697 | 3,228 |
| Postage and carrier | 7,119 | 7,123 |
| Computer software | - | 3,376 |
| Miscellaneous | 4,090 | - |
| | 233,059 | 127,931 |
| Less contributed funds from the Province of British Columbia | 100,000 | 100,000 |
| | $133,059 | $ 27,931 |

## EXPO 86 CORPORATION

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

### AUDITOR'S REPORT

To the Board of Directors of Expo 86 Corporation, and

To the Minister of Tourism
Province of British Columbia

I have examined the statement of financial position of Expo 86 Corporation as at 31 March 1985 and the statements of source and use of cash, deferred installation costs, deferred operating costs by account and by division, and deferred revenues for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the corporation as at 31 March 1985 and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
18 April 1985

## EXPO 86 CORPORATION
## STATEMENT OF FINANCIAL POSITION
## MARCH 31, 1985

| | March 31 1985 $ | March 31 1984 $ |
|---|---|---|
| **ASSETS** | | |
| Cash | 2,979,181 | - |
| Accounts Receivable | 817,603 | 20,798,808 |
| Deferred Costs | | |
| Installations | 174,976,738 | 21,793,326 |
| Properties | 39,188,969 | 29,775,811 |
| Operating | 67,637,841 | 26,888,979 |
| | 281,803,548 | 78,458,116 |
| | 285,600,332 | 99,256,924 |
| **LIABILITIES AND DEFERRED REVENUES** | | |
| Bank Overdraft | - | 586,168 |
| Accounts Payable and Accrued Liabilities | 22,699,594 | 22,763,540 |
| Notes Payable to Province of British Columbia (Note 3) | 203,271,099 | 43,747,698 |
| Deferred Revenues | 59,629,639 | 32,159,518 |
| | 285,600,332 | 99,256,924 |

The accompanying Notes are an integral part of these Financial Statements.

Approved By The Board:

Director

Director

# EXPO 86 CORPORATION
## STATEMENT OF SOURCE AND USE OF CASH
## FOR THE YEAR ENDED MARCH 31, 1985

| | Year Ended March 31, 1985<br>$ | Year Ended March 31, 1984<br>$ | Total to Date<br>$ |
|---|---|---|---|
| SOURCES OF CASH | | | |
| Deferred Revenues | 27,470,122 | 29,139,662 | 59,629,639 |
| Add (deduct) cash flow effect of change in Accounts Receivable | 19,981,204 | (20,662,526) | (817,603) |
| Notes issued - net | 159,523,401 | 43,747,698 | 203,271,099 |
| | 206,974,727 | 52,224,834 | 262,083,135 |
| USES OF CASH | | | |
| Installations | 153,183,412 | 19,181,469 | 174,976,738 |
| Properties | 9,413,158 | 29,534,146 | 39,188,969 |
| Deferred Operating Costs | 40,748,861 | 18,242,961 | 67,637,841 |
| Add (deduct) cash flow effect of change in Accounts Payable | 63,947 | (20,181,043) | (22,699,594) |
| | 203,409,378 | 46,777,533 | 259,103,954 |
| Increase (Decrease) in Cash for the Year | 3,565,349 | 5,447,301 | 2,979,181 |
| Balance at Beginning of Year | (586,168) | (6,033,469) | - |
| Balance at End of Year | 2,979,181 | (586,168) | 2,979,181 |

## EXPO 86 CORPORATION
## STATEMENT OF DEFERRED INSTALLATION COSTS
## FOR THE YEAR ENDED
## MARCH 31, 1985

| | Year Ended March 31, 1985<br>$ | Year Ended March 31, 1984<br>$ | Total to Date<br>$ |
|---|---|---|---|
| International Pavilions | 17,003,402 | 883,266 | 17,886,668 |
| Theme Pavilions | 2,821,066 | 38,922 | 2,859,988 |
| Expo Centre | 20,376,120 | 157,152 | 20,533,272 |
| B. C. Pavilion | 31,281,000 | 771,000 | 32,052,000 |
| Theatres | 2,525,202 | - | 2,525,202 |
| Food Services | 7,051,910 | - | 7,051,910 |
| Merchandising | 1,975,321 | - | 1,975,321 |
| Rides | 2,034,461 | - | 2,034,461 |
| Transportation | 5,522,798 | - | 5,522,798 |
| Support Facilities | 2,803,500 | 1,670,616 | 4,712,592 |
| Gates | 2,687,085 | - | 2,687,085 |
| Folklife | 1,842,840 | - | 1,842,840 |
| Theming | 142,147 | - | 142,147 |
| Site Services | 3,442,580 | - | 3,442,580 |
| Signage | 234,766 | - | 234,766 |
| Landscaping | 1,688,454 | - | 1,688,454 |
| Site Development | 6,330,961 | 1,798,001 | 8,128,962 |
| Piling & Decking | 27,848,875 | 2,402,564 | 30,251,439 |
| Indirect Costs | 5,571,223 | 838,041 | 6,674,323 |
| Capital Equipment | 379,709 | - | 379,709 |
| Design Engineering | 9,619,992 | 10,621,907 | 22,350,221 |
| | 153,183,412 | 19,181,469 | 174,976,738 |

## EXPO '86 CORPORATION
## STATEMENT OF DEFERRED OPERATING COSTS - BY ACCOUNT
## FOR THE YEAR ENDED
## MARCH 31, 1985

| | Year Ended March 31, 1985<br>$ | Year Ended March 31, 1984<br>$ | Total to Date<br>$ |
|---|---|---|---|
| Compensation | 12,248,010 | 3,823,232 | 17,706,663 |
| Benefits | 1,938,471 | 475,505 | 2,589,506 |
| Travel & Business | 1,039,320 | 695,061 | 2,322,402 |
| Vehicle Expense | 341,104 | - | 341,104 |
| Insurance | 529,427 | 682,462 | 1,231,550 |
| Professional Services | 3,672,321 | 3,734,419 | 10,618,439 |
| Office Expenses | 1,489,690 | 1,637,061 | 3,655,801 |
| Supplies | 24,815 | - | 24,815 |
| Promotion | 2,909,237 | 1,332,122 | 5,687,452 |
| Advertising | 1,140,184 | 213,833 | 1,363,009 |
| Outside Services | 669,984 | 939,810 | 1,746,328 |
| Rentals | 1,967,158 | 1,292,598 | 3,835,524 |
| Utilities | 562,251 | 710,403 | 1,372,529 |
| Talent | 81,696 | - | 81,696 |
| Symposia | 291,138 | 307,418 | 598,556 |
| TOTAL CORPORATE OPERATING | 28,904,806 | 15,843,924 | 53,175,374 |
| Interest | 11,844,055 | 2,399,037 | 14,462,467 |
| DEFERRED OPERATING COSTS | 40,748,861 | 18,242,961 | 67,637,841 |

## EXPO 86 CORPORATION
## STATEMENT OF DEFERRED OPERATING COSTS - BY DIVISION
## FOR THE YEAR ENDED
## MARCH 31, 1985

---

| | Year Ended March 31, 1985 $ | Year Ended March 31, 1984 $ | Total to Date $ |
|---|---|---|---|
| Executive | 2,732,353 | 1,072,093 | 5,000,025 |
| Marketing and Corporate Participation | 4,727,786 | 2,372,421 | 7,580,352 |
| Communications | 2,565,664 | 1,687,632 | 5,025,614 |
| Operations | 5,257,387 | 1,713,179 | 8,597,897 |
| Finance & Administration | 7,758,432 | 7,162,790 | 17,709,686 |
| International Exhibitors | 816,995 | 627,533 | 1,901,673 |
| Planning & Development | 2,501,111 | 484,391 | 3,464,028 |
| Construction | 2,545,078 | 723,885 | 3,896,099 |
| TOTAL CORPORATE OPERATING | 28,904,806 | 15,843,924 | 53,175,374 |
| INTEREST | 11,844,055 | 2,399,037 | 14,462,467 |
| DEFERRED OPERATING COSTS | 40,748,861 | 18,242,961 | 67,637,841 |

# EXPO 86 CORPORATION
## STATEMENT OF DEFERRED REVENUES
## FOR THE YEAR ENDED
## MARCH 31, 1985

| | Year Ended March 31, 1985<br>$ | Year Ended March 31, 1984<br>$ | Total to Date<br>$ |
|---|---|---|---|
| Admissions | 92,399 | - | 92,399 |
| Corporate Sponsor | 720,005 | 801,312 | 1,521,317 |
| International Participants | 802,988 | - | 802,988 |
| Concessionaire Revenue | 500,000 | - | 500,000 |
| Grants & Miscellaneous | 405,384 | 88,350 | 3,513,589 |
| Lottery | 24,949,346 | 28,250,000 | 53,199,346 |
| Deferred Revenues | 27,470,122 | 29,139,662 | 59,629,639 |

## EXPO 86 CORPORATION
## NOTES TO THE FINANCIAL STATEMENTS
## YEAR ENDED MARCH 31, 1985

### 1. The Corporation - Statutory Requirements

Expo 86 Corporation is a non-profit agent of the Crown incorporated under Revised Statutes of British Columbia 1980 Chapter 59 as amended for the sole purpose of organizing and operating the 1986 World Exposition.

### 2. Significant Accounting Policies

The Exposition is governed by the rules set out under the Bureau of International Expositions. Under the rules for the theme fair category, both domestic and corporate participants are required to design and supply their own buildings and displays for the Exposition. Consequently, the accounts of Expo 86 Corporation do not include any provision for expenditures incurred, by the Federal and Provincial governments and various Corporation's to construct the Canadian pavilion, Provincial pavilions, and various corporate pavilions.

As the Corporation has been incorporated for a single purpose, its financial results can best be evaluated in the context of the period from its inception to the closure of the Exposition. The financial statement presentation is designed to provide such information following generally accepted accounting principles. Significant accounting policies adopted are as follows:

### EXPO 86 CORPORATION
### NOTES TO THE FINANCIAL STATEMENTS
### YEAR ENDED MARCH 31, 1985

a) Installation costs reflect expenditures by the Corporation to construct, develop or acquire permanent and temporary facilities, including furnishings, equipment and exhibitry, required for staging the Exposition. Such expenditures are recorded at cost and are not depreciated on a year by year basis. To the extent that the original cost of installations exceeds the residual value at the completion of the Exposition, these costs will be charged against operations during the operating period of the Exposition which falls within the fiscal year ended March 31, 1987.

b) Property costs reflect the cost to the Corporation of obtaining the rights to the use of property required for staging the Exposition. Such properties are carried at the sum of the net payments made under the leases or other agreements. To the extent that the property costs exceed the residual value at the completion of the Exposition, these expenditures will be charged against operations during the operating period of the Exposition.

c) Operating costs are comprised of expenditures incurred in planning and organizing the Exposition. These costs are deferred and will be charged against operations during the operating period of the Exposition.

EXPO 86 CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 1985

d) Grants from governments and revenues from Exposition sponsors, participants, concessionaires and miscellaneous sources are recorded as deferred revenue. Such deferred revenue will be credited against operations during the operating period of the Exposition.

e) The Corporation enters into contractual agreements to provide sponsorships, official supplier designation and certain other rights to various parties, in exchange for goods or services provided to the Corporation. Where goods or services received by the Corporation are non-monetary in nature, they are recorded at fair market value as deferred revenues and deferred costs.

3. Notes Payable to Province of British Columbia

The Corporation has a funding agreement with the Province of British Columbia whereby funding required by the Corporation to carry out its day-to-day operations, over and above revenues received from all sources, is provided by the Province of British Columbia up to a maximum of $300 million as approved by Orders-in-Council. Under the funding agreement, short term borrowings are renewed upon maturity, as required by the Corporation.

At March 31, 1985, notes totalling $ 203,271,099 are outstanding, with maturity dates ranging from April 1, 1985 to May 22, 1985, and with interest rates varying from 9.45% to 12.33%.

## EXPO 86 CORPORATION
## NOTES TO THE FINANCIAL STATEMENTS
## YEAR ENDED MARCH 31, 1985

### 4. Commitments

At March 31, 1985 the Corporation had outstanding commitments under construction contracts, employment contracts, lease agreements for properties, office space and equipment and unfilled purchase orders for approximately $ 112,526,414.

### 5. Related Party Transactions

a) Under an agreement with B. C. Place Ltd., a British Columbia Crown Corporation, Expo 86 Corporation has acquired the right to the use of certain B. C. Place lands for the consideration of $1 plus cost sharing commitments in the funding of certain site improvements and building structures.

The major transactions involved under this agreement include:

| | Amounts Per Agreement (in millions) | Amounts Paid as at March 31, 1985 (in millions) |
|---|---|---|
| Contribution for Seawall Construction | $ 8.5 | $ 8.5 |
| Contribution for Construction of B. C. Pavilion | 22.7 | 13.1 |
| Contribution for Construction of Roundhouse | 4.3 | 2.1 |
| | $ 35.5 | 23.7 |

## EXPO 86 CORPORATION
## NOTES TO THE FINANCIAL STATEMENTS
## YEAR ENDED MARCH 31, 1985

Expo has also agreed to reimburse costs incurred by B. C. Place Ltd. to acquire the Expo site in time to stage the Exposition. In this regard, B. C. Place Ltd. is presently involved in legal arbitration involving the expropriation of the False Creek Marina site. Under the agreement, between B. C. Place Ltd. and Expo 86 Corporation, the Corporation is liable for any costs arising from the expropriation. The total costs, based on submissions of the various parties to the arbitrator range between $3 and $25 million, of which Expo 86 Corporation has paid approximately $3 million as at March 31, 1985. Expo 86 management feel the maximum settlement will not exceed $7 million.

Amounts paid during the year to B. C. Place Ltd., including the above transactions, totalled $ 32,453,896. The amount due to B. C. Place Ltd. at March 31, 1985 is $ 1,901,991.

b) During the year, the Corporation made a $19 million contribution to B. C. Pavilion Corporation, a British Columbia Crown Corporation, towards the cost of exhibits included in the B. C. Pavilion complex. This amount is included in Deferred Installation costs as part of the B. C. Pavilion category.

c) During the year the Corporation paid $ 824,428 under agreements entered into with other Crown Corporations for the right to the use of certain properties.

## EXPO 86 CORPORATION
## NOTES TO THE FINANCIAL STATEMENTS
## YEAR ENDED MARCH 31, 1985

d) In the normal course of its operations, the Corporation acquired goods and services from the Province of British Columbia and certain Crown Corporations, predominantly under prevailing trade terms.

e) The Province of British Columbia has committed $250 million of lottery funds to Expo 86 Corporation. At March 31, 1985 lottery contributions to Expo 86 Corporation total $ 53,199,346.

### 6. Comparative Figures

Certain 1984 amounts have been reclassified where appropriate to conform with the presentation adopted in 1985.

# HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Chairman and Members of the Board of the
Health Facilities Association of British Columbia, and

To the Minister of Health
Province of British Columbia:

I have examined the balance sheet of the Health Facilities Association of British Columbia as at 31 March 1985 and the statements of revenue, expenditures and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Association as at 31 March 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting policies disclosed in note 2 to the financial statements, applied, after giving retroactive effect to the change regarding the reporting of interest earnings on short-term investments held with the Provincial Treasury described in note 3, on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
24 July 1985

## HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

## BALANCE SHEET

## AS AT 31 MARCH 1985

### ASSETS

| | 1985 | 1984 |
|---|---|---|
| CURRENT ASSETS | | |
| Cash and short-term investments | $ 2,182,877 | $12,858,508 |
| Accrued interest receivable | 133,800 | 197,973 |
| | 2,316,677 | 13,056,481 |
| NON-CURRENT ASSETS | | |
| Grants to hospitals (note 2) | 77,328,529 | 73,977,040 |
| Mortgage receivable | 4,825,317 | 5,046,670 |
| | 82,153,846 | 79,023,710 |
| | $84,470,523 | $92,080,191 |

### LIABILITIES AND SURPLUS

| | 1985 | 1984 |
|---|---|---|
| CURRENT LIABILITIES | | |
| Accounts payable and accrued liabilities | $ 3,090,334 | $ 6,282,404 |
| Current obligations on debentures | 6,326,334 | 6,119,393 |
| | 9,416,668 | 12,401,797 |
| LONG-TERM DEBT | | |
| Debentures (note 4) | 91,807,624 | 89,912,253 |
| Less sinking funds on deposit (note 5) | 17,187,472 | 10,600,187 |
| | 74,620,152 | 79,312,066 |
| Total liabilities | 84,036,820 | 91,713,863 |
| SURPLUS | 433,703 | 366,328 |
| | $84,470,523 | $92,080,191 |

The accompanying notes are an integral part of these financial statements

APPROVED BY THE BOARD

John D Herbert

## HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

## STATEMENT OF REVENUE, EXPENDITURES AND SURPLUS

## FOR THE YEAR ENDED 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| REVENUE | | |
| Grants from the Province of British Columbia | $17,534,090 | $16,084,267 |
| Interest on short-term investments (Note 3) | - | 921,960 |
| Interest on mortgage receivable | 629,005 | 631,719 |
| Interest on sinking fund investments | 1,281,473 | 539,817 |
| | $19,444,568 | 18,177,763 |
| EXPENDITURES | | |
| Interest on debentures | 12,107,994 | 11,403,640 |
| Transfers to the Province of B.C. (Note 3) | - | 1,255,110 |
| Amortization of grants to hospitals | 7,263,619 | 6,137,594 |
| Trust management fees | 5,051 | 40,012 |
| Miscellaneous expenses | 529 | 325 |
| | $19,377,193 | $18,836,681 |
| EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES | 67,375 | (658,918) |
| SURPLUS AT BEGINNING OF YEAR | 366,328 | 1,025,246 |
| SURPLUS AT END OF YEAR | $ 433,703 | $ 366,328 |

# HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

## STATEMENT OF CHANGES IN FINANCIAL POSITION

## FOR THE YEAR ENDED 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| WORKING CAPITAL PROVIDED BY | | |
| Operations | | |
| Excess (deficiency) of revenue over expenditures | $ 67,375 | $ (658,918) |
| Add: Amortization of grants to hospitals | 7,263,619 | 6,137,594 |
| | 7,330,994 | 5,478,676 |
| Issue of sinking fund debentures | 3,000,000 | 12,000,000 |
| Reduction of mortgage receivable | 221,353 | 196,552 |
| | 10,552,347 | 17,675,228 |
| WORKING CAPITAL APPLIED TO | | |
| Grants to hospitals | 10,615,109 | 19,341,199 |
| Contributions to sinking funds and repayment of debt | 7,484,973 | 6,334,145 |
| Increase in current obligations on debentures | 206,941 | 384,372 |
| | 18,307,023 | 26,059,716 |
| DECREASE IN WORKING CAPITAL | (7,754,676) | (8,384,488) |
| WORKING CAPITAL AT BEGINNING OF YEAR | 654,684 | 9,039,172 |
| WORKING CAPITAL (DEFICIENCY) AT END OF YEAR | $(7,099,992) | $ 654,684 |

## HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

### 1. Nature of the Association

Health Facilities Association of British Columbia was incorporated under the Society Act on 15 October 1975. The Association raises capital through the issuance of debentures to the British Columbia Regional Hospital Districts Financing Authority to assist in financing the capital costs of hospital projects, medical and health facilities, and community human resources and health centres in the Province of British Columbia. Costs of servicing the debentures are paid through grants received from the Province of British Columbia.

### 2. Significant Accounting Policies

a. Grant payments to hospitals financed by debenture proceeds are recorded as a non-current asset when approved for payment by the Ministry of Health. This asset is then amortized by an amount equivalent to contributions to the sinking funds, interest on sinking fund investments and reductions of debenture principal.

b. Grants from the Province of British Columbia are recorded when paid by the Province.

c. Short-term investments owned by the Association are managed by the Provincial Treasury. Interest earned on these short-term investments accrues to the Province of British Columbia net of management and administrative fees charged by the Ministry of Finance. Therefore interest from short-term investments is not recorded by the Association.

### 3. Accounting Change

Effective 1 November 1983, the Association agreed with the Ministry of Finance that interest earnings on short-term investments held with the Provincial Treasury, net of management and administrative fees charged by the Ministry of Finance be transferred to the Province of British Columbia. For the year ending 31 March 1984 the Association reported the interest earnings and transfers to the Province for the period from 1 November 1983 to 31 March 1984 as Association transactions. In 1985, the Association has changed this policy to no longer report these transactions. The effect of this change is that the 1984 comparative figures for interest on short-term investments and transfers to the Province of British Columbia have each been reduced by $466,056. In addition, cash and short-term investments, accrued interest receivable and due to the Province of British Columbia have been reduced by $165,541, $300,515 and $466,056 respectively. This change has no effect on the 1984 deficiency of revenue over expenditures or on surplus.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1985

## 4. Debentures

Debentures issued to the British Columbia Regional Hospital Districts Financing Authority:

| | 1985 | 1984 |
|---|---|---|
| Series JD 8.95% due 10 December 1995 | $ 1,500,000 | $ 1,500,000 |
| Series JF 9.03% due 9 April 1996 | 5,000,000 | 5,000,000 |
| Series JG 9.04% due 7 May 1996 | 3,000,000 | 3,000,000 |
| Series KB 10.00% due 13 September 1996 | 2,000,000 | 2,000,000 |
| Series KO 10.49% due 10 October 1999 | 5,000,000 | 5,000,000 |
| Series KR 12.74% due 10 March 2000 | 10,000,000 | 10,000,000 |
| Series K3 13.13% due 10 March 2001 | 10,000,000 | 10,000,000 |
| Series K4 13.66% due 10 April 2001 | 2,000,000 | 2,000,000 |
| Series K12 15.93% due 10 December 2001 | 3,000,000 | 3,000,000 |
| Series K14 15.50% due 10 February 2002 | 3,500,000 | 3,500,000 |
| Series K15 16.10% due 10 March 2002 | 4,500,000 | 4,500,000 |
| Series K16 15.12% due 8 April 2002 | 4,000,000 | 4,000,000 |
| Series K21 13.43% due 10 November 2002 | 4,000,000 | 4,000,000 |
| Series LA 15.75% due 31 May 1987 | 3,633,958 | 4,531,646 |
| Series LB 13.60% due 5 October 1987 | 10,000,000 | 10,000,000 |
| Series RHA 11.375% due 31 March 1988 | 12,000,000 | 12,000,000 |
| Series K28 11.37% due 4 April 2003 | 4,000,000 | 4,000,000 |
| Series K33 11.79% due 1 December 2003 | 3,000,000 | 3,000,000 |
| Series K34 12.13% due 1 March 2004 | 5,000,000 | 5,000,000 |
| Series K41 12.96% due 2 November 2004 | 3,000,000 | - |
| | 98,133,958 | 96,031,646 |
| Less: Current obligations on debentures | 6,326,334 | 6,119,393 |
| | $91,807,624 | $89,912,253 |

## HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

### 4. Debentures - (continued)

Sinking fund debentures series JF, JG, K3, K4, K12, K14, K15, K16, K21, K28, K33, K41 are redeemable in whole or in part before maturity at the option of the Chairman of the British Columbia Regional Hospital Districts Financing Authority upon five months written notice.

Obligations on debentures required over the next five years are as follows:

| | |
|---|---|
| 1986 | $ 6,326,334 |
| 1987 | 6,489,988 |
| 1988 | 6,679,417 |
| 1989 | 1,683,726 |
| 1990 | 1,683,726 |

### 5. Sinking Funds on Deposit

| | 1985 | 1984 |
|---|---|---|
| Investments | $16,837,125 | $10,345,477 |
| Accrued Interest | 350,347 | 254,710 |
| | $17,187,472 | $10,600,187 |

### 6. Commitments

Commitments outstanding as at 31 March 1985 aggregated approximately $1,000,000 (1984 - $7,000,000) for approved projects.

### 7. Comparative figures

In 1984 grants from the Province in transit at year end were reported as an amount due from the Province and the interest payable on debentures for which the grants are received was reported as an accrued liability. In 1985 these grants are reported as having been applied to reduce the interest payable on debentures with no amount being due from the Province. The effect of this change together with the change in Note 3, on the 1984 comparative figures, is that due to the Province of British Columbia is reduced to zero and accounts payable and accrued liabilities are reduced by $356,888. This change has no effect on the 1984 deficiency of revenue over expeditures or on surplus.

## HOUSING CORPORATION OF BRITISH COLUMBIA

Coopers & Lybrand
chartered accountants
a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT

THE LIEUTENANT-GOVERNOR IN COUNCIL
PROVINCE OF BRITISH COLUMBIA

We have examined the consolidated balance sheet of the Housing Corporation of British Columbia as at October 31, 1984 and the consolidated statements of earnings and retained earnings and source and use of cash for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at October 31, 1984 and the results of its operations and the source and use of its cash for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
December 27, 1984,
except note 3 which is
as of June 25, 1985.

## HOUSING CORPORATION OF BRITISH COLUMBIA

## CONSOLIDATED BALANCE SHEET AS AT OCTOBER 31, 1984

### ASSETS

| | 1984<br>(thousand dollars) | 1983 |
|---|---|---|
| CASH AND BANK TERM DEPOSITS | 3,434 | 2,958 |
| CASH HELD IN TRUST | | 36 |
| ACCRUED INTEREST RECEIVABLE | 30 | 43 |
| ACCOUNT RECEIVABLE | 1 | |
| LAND HELD FOR RESALE | | 66 |
| MORTGAGES RECEIVABLE (note 3) | 1,479 | 1,424 |
| | 4,944 | 4,527 |

### LIABILITIES

| | 1984 | 1983 |
|---|---|---|
| ACCOUNTS PAYABLE AND ACCRUED LIABILITIES | 9 | 13 |
| LIABILITY FOR FUNDS HELD IN TRUST | | 36 |
| PAYABLE TO THE PROVINCE OF BRITISH COLUMBIA | 130 | 6 |
| DEFERRED REVENUE | 6 | 25 |
| | 145 | 80 |

### SHAREHOLDER'S EQUITY

| | 1984 | 1983 |
|---|---|---|
| SHARE CAPITAL (note 5) | 1,902 | 1,902 |
| RETAINED EARNINGS | 2,897 | 2,545 |
| | 4,799 | 4,447 |
| | 4,944 | 4,527 |

APPROVED BY THE DIRECTORS

Director

Director

## HOUSING CORPORATION OF BRITISH COLUMBIA

## CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS

### FOR THE YEAR ENDED OCTOBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| | (thousand dollars) | |
| REVENUE | | |
| Interest - term deposits | 281 | 215 |
| - mortgages receivable | 160 | 212 |
| | 441 | 427 |
| LOSS ON TRANSFER OF LAND (note 1) | 66 | |
| EXPENSES | | |
| Administration expenses | 23 | 56 |
| NET EARNINGS FOR THE YEAR | 352 | 371 |
| RETAINED EARNINGS - BEGINNING OF YEAR | 2,545 | 2,174 |
| RETAINED EARNINGS - END OF YEAR | 2,897 | 2,545 |

## HOUSING CORPORATION OF BRITISH COLUMBIA

## CONSOLIDATED STATEMENT OF SOURCE AND USE OF CASH

### FOR THE YEAR ENDED OCTOBER 31, 1984

| | 1984<br>(thousand | 1983<br>dollars) |
|---|---|---|
| SOURCE OF CASH | | |
| From operations | 418 | 371 |
| Decrease in receivables | 12 | 43 |
| Decrease in mortgages receivable | | 230 |
| Increase in payable to the Province of British Columbia | 124 | |
| | 554 | 644 |
| USE OF CASH | | |
| Increase in land held for resale | | 5 |
| Increase in mortgages receivable | 55 | |
| Decrease in payable to the Province of British Columbia | | 72 |
| Decrease in accounts payable and accrued liabilities | 4 | 9 |
| Decrease in deferred revenue | 19 | 63 |
| | 78 | 149 |
| INCREASE IN CASH | 476 | 495 |
| BANK TERM DEPOSITS - BEGINNING OF YEAR | 2,958 | 2,463 |
| BANK TERM DEPOSITS - END OF YEAR | 3,434 | 2,958 |

# HOUSING CORPORATION OF BRITISH COLUMBIA

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

## FOR THE YEAR ENDED OCTOBER 31, 1984

### 1. WINDING-UP OF THE OPERATIONS OF THE CORPORATION

Pursuant to a directive dated September 29, 1978, issued by the Ministry of Municipal Affairs and Housing, Province of British Columbia, the operations of the Corporation are being wound up. A total of $12 million of dividends has been declared to date, of which $3 million was paid in the fiscal year ended October 31, 1982, $5 million in the fiscal year ended October 31, 1981 and $4 million in the fiscal year ended October 31, 1980.

During the year, the Corporation conveyed title of its remaining land to the Province of British Columbia for $1.

### 2. SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

The consolidated financial statements include the accounts of the Housing Corporation of British Columbia and the wholly-owned subsidiaries, Dunhill Development Corporation and HCBC Construction Ltd.

Consideration for Sales

Where collectibility of the outstanding balance of a mortgage is in doubt and the appraised value of the security is less than the carrying value, the carrying value is written down to the appraised value.

### 3. MORTGAGES RECEIVABLE

The mortgages receivable are due as follows:

| | $<br>(thousands) |
|---|---|
| Year ending October 31, 1985 | 755 |
| October 31, 1989 | 724 |

Subsequent to the year end, the mortgagee defaulted on the mortgage due during the year ending October 31, 1985. As at June 25, 1985, the Corporation was in the process of renegotiating the repayment schedule of this mortgage.

### 4. INCOME TAXES

All of the issued shares of the Corporation are owned by the Province of British Columbia and therefore the Corporation is not subject to federal or provincial income taxes.

## HOUSING CORPORATION OF BRITISH COLUMBIA

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

## FOR THE YEAR ENDED OCTOBER 31, 1984

### 5. SHARE CAPITAL

| | 1984 | 1983 |
|---|---|---|
| | (thousand dollars) | |
| Authorized - <br> 2,000,000 common shares of no par value | | |
| Issued and fully paid - <br> 1,355,084 shares | 1,902 | 1,902 |

### 6. CONTINGENT LIABILITY

The Corporation is contingently liable for certain mortgages assumed by purchasers of housing units sold by the Corporation.

# Insurance (Motor Vehicle) Act Fund
# Statement of Operations year ended December 31, 1984

| | 1984 | 1983 |
|---|---|---|
| | *($ Thousands)* | |
| Revenue | | |
| Vehicle premiums written | $713,295 | $686,765 |
| Driver premiums written | 20,994 | 23,777 |
| | 734,289 | 710,542 |
| Vehicle premiums earned | 693,456 | 670,621 |
| Driver premiums earned | 21,798 | 24,469 |
| | 715,254 | 695,090 |
| Claim costs | | |
| Claims incurred | 660,353 | 625,674 |
| Claim operations expense | 63,130 | 63,502 |
| | 723,483 | 689,176 |
| Expenses | | |
| Administrative | 62,550 | 61,418 |
| Commissions | 47,689 | 40,726 |
| | 110,239 | 102,144 |
| Total claims and expenses | 833,722 | 791,320 |
| Underwriting loss | 118,468 | 96,230 |
| Investment income | 128,330 | 101,841 |
| | 9,862 | 5,611 |
| Non-recurring expense | – | 1,275 |
| Income for the year | 9,862 | 4,336 |
| Unappropriated surplus – beginning of year | 12,544 | 8,208 |
| Unappropriated surplus – end of year | $ 22,406 | $ 12,544 |

# Statement of General Insurance and Other Operations year ended December 31, 1984

| | 1984 | 1983 |
|---|---|---|
| | ($ Thousands) | |
| Revenue | | |
| Gross premiums written | $30,703 | $34,839 |
| Net premiums written | 27,100 | 31,107 |
| Net premiums earned | 28,780 | 29,280 |
| Net claim costs | 19,913 | 19,335 |
| Expenses | | |
| Administrative | 5,470 | 5,786 |
| Commissions | 6,489 | 6,346 |
| Premium taxes | 909 | 951 |
| | 12,868 | 13,083 |
| Total claims and expenses | 32,781 | 32,418 |
| Underwriting loss | 4,001 | 3,138 |
| Investment income | 4,236 | 4,346 |
| Income from General Insurance operations | 235 | 1,208 |
| Loss from other operations | – | (122) |
| Non-recurring expense | – | (108) |
| Loss on sale of General Insurance operations (Note 12) | (5,329) | – |
| Income (loss) for the year | (5,094) | 978 |
| Unappropriated retained earnings – beginning of year | 1,872 | 1,394 |
| Appropriation from (to): | | |
| Catastrophe reserve | 6,500 | (500) |
| Rate Stabilization reserve | 5,100 | – |
| Unappropriated retained earnings – end of year | $ 8,378 | $ 1,872 |

# Statement of Changes in Financial Position

year ended December 31, 1984

| | *1984* | *1983* |
|---|---|---|
| | *($ Thousands)* | |
| Resources provided: | | |
| From Insurance (Motor Vehicle) Act Fund operations (Note 10) | $ 19,558 | $ 12,143 |
| From General Insurance and other operations (Note 10) | 235 | 978 |
| Increase in unearned premiums | 3,029 | 17,279 |
| Increase in unpaid claims | 172,417 | 136,547 |
| Decrease in finance plan receivables | 29,803 | 5,929 |
| Increase in premiums in advance | 4,086 | 4,761 |
| Sale of property and equipment | 3,967 | 504 |
| Net decrease in other assets and liabilities | 10,376 | 917 |
| | 243,471 | 179,058 |
| Resources applied: | | |
| Purchase of property and equipment | 12,472 | 22,750 |
| Decrease in fees payable to Motor Vehicle Department | 2,247 | 1,068 |
| Loss on sale of General Insurance operations (Note 12) | 5,329 | – |
| | 20,048 | 23,818 |
| Increase in resources for year | 223,423 | 155,240 |
| Investments and net cash – beginning of year | 928,285 | 773,045 |
| Investments and net cash – end of year | $1,151,708 | $ 928,285 |

# Balance Sheet as at December 31, 1984

| | *1984* | *1983* |
|---|---|---|
| | *($ Thousands)* | |
| ASSETS | | |
| Cash in hands of agents | $ 1,496 | $ 1,175 |
| Investments (Note 5) | 1,155,808 | 933,973 |
| Accounts receivable | 25,155 | 64,181 |
| Deferred premium acquisition expenses | 17,830 | 19,705 |
| Property and equipment (Note 6) | 89,284 | 90,475 |
| | **$1,289,573** | **$1,109,509** |

Approved by the Board:

Director:

Director: J E Holmes.

|  | *1984* | *1983* |
|---|---|---|
|  | *($ Thousands)* |  |
| LIABILITIES |  |  |
| Bank indebtedness | $ 5,596 | $ 6,863 |
| Accounts payable and accrued charges | 23,030 | 23,752 |
| Motor Vehicle Department | 1,186 | 3,433 |
| Premiums in advance | 18,181 | 14,095 |
| Unearned premiums (Note 8) | 258,984 | 255,955 |
| Unpaid claims (Note 9) | 951,812 | 779,395 |
|  | 1,258,789 | 1,083,493 |
| Insurance (Motor Vehicle) Act Fund unappropriated surplus | 22,406 | 12,544 |
|  | 1,281,195 | 1,096,037 |
| RETAINED EARNINGS |  |  |
| Rate Stabilization reserve (Note 4) | – | 5,100 |
| Catastrophe reserve (Note 4) | – | 6,500 |
| Unappropriated retained earnings | 8,378 | 1,872 |
|  | 8,378 | 13,472 |
|  | $1,289,573 | $1,109,509 |

# Notes to Financial Statements December 31, 1984

## 1. STATUS OF THE CORPORATION

The Insurance Corporation of British Columbia (the Corporation) is a Crown corporation incorporated under the Insurance Corporation Act, R.S.B.C. Chapter 201. The Corporation has the power and capacity to act as an insurer and reinsurer in all classes of insurance and to operate and administer the Insurance (Motor Vehicle) Act Fund.

The Insurance (Motor Vehicle) Act Fund is, by legislation, a separate entity for financial reporting purposes. A statement showing the results of the operation of the Fund is included with the financial statements of the Corporation. The balance of the Fund, which represents its accumulated unappropriated surplus, is reflected in the balance sheet of the Corporation. The Fund consists of the revenues and expenses attributable to the Insurance (Motor Vehicle) Act Fund operations. All assets and liabilities are held by the Corporation.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of Reporting

As prescribed by Section 21(4) of the Insurance Corporation Act, the financial statements of the Corporation are presented in accordance with generally accepted accounting principles.

### Investments and Investment Income

Investments are carried at amortized cost plus accrued interest. Premiums or discounts on bond purchases are amortized over the term to maturity of each bond.

Income on interest bearing securities is accrued on a daily basis. Capital gains and losses on sales of securities are recognized as they occur.

### Deferred Premium Acquisition Costs

Commissions are expensed over the terms of the insurance policies to which they relate.

### Depreciation and Amortization

Depreciation is provided on a straight-line basis commencing in the month following that in which assets are placed in services, at rates which will depreciate the original cost over the useful life of each asset. Leasehold improvements are amortized over the term of each lease plus the first renewal period where appropriate.

### Leases

Leases are classified as capital or operating leases. A lease which transfers substantially all of the benefits and risks incidental to the ownership of property is classified as a capital lease. All other leases are accounted for as operating leases whereby rental payments are expensed as incurred. The capitalized lease obligations reflect the present value of future rental payments discounted at the interest rates implicit in the leases. The corresponding amounts are capitalized and depreciated over the assets' estimated useful lives.

### Unearned Premiums

The liability for unearned premiums is the portion of premiums that relates to the unexpired term of each vehicle policy or driver's premium.

### Unpaid Claims

Unpaid claims includes a provision for reported and unpaid claims and related expenses, based on the claim settlement experience of the Corporation, current trends and a detailed review of claim files. Also included is an estimate for unreported claims.

## 3. REINSURANCE

The Corporation underwrites and reinsures policies of insurance which, in the main, limit the liability of the Corporation to the maximum amount on any one loss of $1,000,000. In addition the Corporation has obtained reinsurance providing coverage of $80,000,000 which limits the Corporation's liability to $2,412,500 in the event of a series of claims arising out of a single occurrence. These reinsurance arrangements do not discharge the Corporation's obligation as primary insurer.

## 4. RESERVES

Due to the decision to sell the General Insurance operations, the funds appropriated to the Catastrophe and Rate Stabilization reserves have been returned to the unappropriated retained earnings.

## 5. INVESTMENTS

| | *Dec. 31, 1984* | | *Dec. 31, 1983* | |
|---|---|---|---|---|
| | *Cost* | *Market* | *Cost* | *Market* |
| | *($ Thousands)* | | | |
| Short-term deposit receipts, call loans and notes | $ 189,688 | $ 189,688 | $ 213,974 | $ 213,974 |
| Bonds | 966,120 | 969,440 | 719,999 | 696,560 |
| | $1,155,808 | $1,159,128 | $ 933,973 | $ 910,534 |

## 6. PROPERTY AND EQUIPMENT

| | *Dec. 31, 1984* | | | *Dec. 31, 1983* |
|---|---|---|---|---|
| | *Cost* | *Accumulated Depreciation* | *Net Book Value* | *Net Book Value* |
| | *($ Thousands)* | | | |
| Land | $ 14,286 | $ – | $ 14,286 | $ 14,010 |
| Buildings | 72,572 | 16,648 | 55,924 | 58,934 |
| Furniture and equipment | 20,870 | 9,502 | 11,368 | 12,314 |
| Computers under capital lease | 8,257 | 783 | 7,474 | 4,889 |
| Leasehold improvements | 747 | 515 | 232 | 328 |
| | $ 116,732 | $ 27,448 | $ 89,284 | $ 90,475 |

Depreciation has been charged at the following rates – buildings 5-10%; furniture and equipment 10-50%; computers under capital lease 25-40%.

Depreciation expense for the year ended December 31, 1984 amounted to $9,696,000 (1983 – $7,807,000).

## 7. OBLIGATION UNDER CAPITAL LEASES

The following is a schedule of future minimum lease payments under capital leases.

| *Year Ended December 31* | *($ Thousands)* |
|---|---|
| 1985 | $ 2,861 |
| 1986 | 2,844 |
| 1987 | 2,164 |
| 1988 | 995 |
| Total minimum lease payments | 8,864 |
| *Less:* Amounts representing interest | (1,847) |
| Present value of the minimum lease payments | $ 7,017 |

Interest expensed in the year ended December 31, 1984 amounted to $719,000 (1983 – $536,000).

## 8. UNEARNED PREMIUMS

| | *Dec. 31, 1984* | *Dec. 31, 1983* |
|---|---|---|
| | *($ Thousands)* | |
| Insurance (Motor Vehicle) Act Fund | $ 258,984 | $ 240,696 |
| General Insurance | – | 15,259 |
| | $ 258,984 | $ 255,955 |

## 9. UNPAID CLAIMS

| | *Dec. 31, 1984* | *Dec. 31, 1983* |
|---|---|---|
| | *($ Thousands)* | |
| Insurance (Motor Vehicle) Act Fund | $ 951,812 | $ 762,057 |
| General Insurance | – | 17,338 |
| | $ 951,812 | $ 779,395 |

## 10. CASH FLOW FROM OPERATIONS

| | *Twelve Months Ended* | |
|---|---|---|
| | *Dec. 31, 1984* | *Dec. 31, 1983* |
| | *($ Thousands)* | |
| Insurance (Motor Vehicle) Act Fund | | |
| Income for the year | $ 9,862 | $ 4,336 |
| Depreciation and amortization | 9,696 | 7,807 |
| Cash flow from operations | $ 19,558 | $ 12,143 |
| General Insurance and other operations | | |
| Income from General Insurance operations | $ 235 | $ 1,208 |
| Other operations and non-recurring item | — | (230) |
| Cash flow from operations | $ 235 | $ 978 |

## 11. PENSION PLAN

Certain employees participate in a contributory pension plan and are entitled to vested interests prior to retirement.

Employees contribute a specified percentage of salaries. The Corporation contributes to the plan all amounts as actuarially determined, over and above employee contributions, to fund the benefits earned by employees under the plan.

The plan is subject to an actuarial evaluation at least once in every three years. The most recent evaluation, effective December 31, 1984, determined the Plan to be actuarially sound.

Contributions by the Corporation for the year ended December 31, 1984, were $3,429,000 (1983 – $3,292,000).

## 12. SALE OF GENERAL INSURANCE OPERATIONS

In May 1984, the government of the province of British Columbia announced its intention to find a buyer for the general insurance operations of the Corporation.

To facilitate a potential sale the Corporation incorporated and federally licensed Canadian Northern Shield Insurance Company, to which certain assets and liabilities of the General Insurance Division were transferred in January 1985 in exchange for common and preferred shares.

On February 18, 1985, the Corporation sold the shares of Canadian Northern Shield Insurance Company for $9,000,000. The estimated loss on the sale, including the costs to sell and General Insurance operating results after December 31, 1984, has been reported in the statement of General Insurance and Other Operations. The proceeds of the sale are included in the Corporation's investments.

The Corporation remains contingently liable under policies of insurance issued by the General Insurance Division, and under contracts of reinsurance placed with unlicenced reinsurers covering the period to December 31, 1984.

## 13. RELATED PARTY TRANSACTIONS

The Corporation is the sole provider of compulsory automobile insurance in British Columbia and, therefore, insures vehicles owned or leased by the government of the province and its controlled entities. The Corporation also acts as agent for the Motor Vehicle Branch regarding the collection of motor vehicle licence fees and the Ministry of Consumer and Corporate Affairs regarding the collection of the social services tax on privately sold used vehicles.

# Auditors' Report

The Honourable James J. Hewitt
Minister of Consumer and
Corporate Affairs
Province of British Columbia

We have examined the balance sheet of the Insurance Corporation of British Columbia as at December 31, 1984, the statements of general insurance and other operations and changes in financial position of the Corporation and the statement of operations of the Insurance (Motor Vehicle) Act Fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984, the results of its operations and the changes in its financial position and the results of the operations of the Insurance (Motor Vehicle) Act Fund for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Touche Ross & Co.

*CHARTERED ACCOUNTANTS*
*Vancouver, British Columbia*
*February 18, 1985*

# KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

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## AUDITOR'S REPORT

To the Chairman and Members of the Board of the
Knowledge Network of the West Communications Authority, and

To the Minister of Universities, Science and Communications
Province of British Columbia:

I have examined the consolidated balance sheet of Knowledge Network of the West Communications Authority as at 31 March 1985 and the consolidated statements of revenue, expenditure and surplus, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Authority as at 31 March 1985 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
10 May 1985

## KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

### CONSOLIDATED BALANCE SHEET

as at 31 March 1985

### ASSETS

| | 1985 | 1984 |
|---|---|---|
| Current assets | | |
| Cash and short-term deposits | $ 609,488 | $1,000,396 |
| Grants receivable | - | 214,598 |
| Accounts receivable | 54,528 | 8,813 |
| Interest receivable | 1,621 | 3,626 |
| Prepaid expenses (Note 2) | 10,000 | 99,139 |
| | 675,637 | 1,326,572 |
| Investment and advances (Note 3) | 1,772,416 | 1,963,801 |
| Fixed assets (Note 4) | 1,452,340 | 1,495,043 |
| | $3,900,393 | $4,785,416 |

### LIABILITIES AND SURPLUS

| | 1985 | 1984 |
|---|---|---|
| Current liabilities | | |
| Accounts payable and accrued liabilities | $ 88,994 | $ 169,114 |
| Holdbacks payable | - | 7,058 |
| Current portion of unearned user fees | 8,320 | - |
| | 97,314 | 176,172 |
| Unearned user fees | 33,280 | - |
| | 130,594 | 176,172 |
| Surplus | 3,769,799 | 4,609,244 |
| | $3,900,393 | $4,785,416 |

The accompanying notes are an integral part of these financial statements.

Approved by the Board

Director

Walter G. Hardwick
Director

## KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

## CONSOLIDATED STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

For the year ended 31 March 1985

| | 1985 | 1984 |
|---|---|---|
| Revenue | | |
| Grants - Province of British Columbia (Note 5) | $3,352,112 | $3,501,710 |
| Grants - Other | - | 5,000 |
| Interest | 72,709 | 102,426 |
| User fees | 99,163 | 18,287 |
| Miscellaneous | 10,536 | 11,600 |
| | 3,534,520 | 3,639,023 |
| Expenditure | | |
| Administration | 838,197 | 737,767 |
| Learning systems | 200,146 | 175,642 |
| Network operations | 954,115 | 806,362 |
| Public affairs | 324,497 | 314,166 |
| Research and development | 4,067 | 8,544 |
| Satellite | 1,055,356 | 983,551 |
| Open University Consortium | 42,130 | - |
| | 3,418,508 | 3,026,032 |
| Excess of revenue over expenditure before depreciation and amortization | 116,012 | 612,991 |
| Depreciation and amortization | 667,094 | 529,911 |
| Excess (deficiency) of revenue over expenditure in Authority | (551,082) | 83,080 |
| Share of deficit in joint venture | (288,363) | (58,059) |
| Excess (deficiency) of revenue over expenditure | (839,445) | 25,021 |
| Surplus, beginning of year | 4,609,244 | 4,584,223 |
| Surplus, end of year | $3,769,799 | $4,609,244 |

## KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

## CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

For the year ended 31 March 1985

| | 1985 | 1984 |
|---|---|---|
| Funds derived from: | | |
| Excess (deficiency) of revenue over expenditure | $ (839,445) | $ 25,021 |
| Charges not affecting current funds: | | |
| Depreciation and amortization | 667,094 | 529,911 |
| Share of deficit in joint venture | 288,363 | 58,059 |
| | 116,012 | 612,991 |
| Proceeds from sale of fixed assets | 3,500 | - |
| Unearned user fees | 33,280 | - |
| | 152,792 | 612,991 |
| Funds applied to: | | |
| Purchase of fixed assets | 627,891 | 726,219 |
| Investment in joint venture | 95,038 | 218,446 |
| Advance to Discovery Satellite Network Incorporated | 224 | 15,785 |
| Investment in Pacific Economic Review Institute Society | 716 | - |
| | 724,869 | 960,450 |
| Decrease in working capital | 572,077 | 347,459 |
| Working capital, beginning of year | 1,150,400 | 1,497,859 |
| Working capital, end of year | $ 578,323 | $1,150,400 |

## KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 1985

1. Significant accounting policies

a) Principles of Consolidation

The accounts of the Authority are consolidated with those of its wholly-owned subsidiary Knowledge-West Communications Corporation. All inter-company transactions have been eliminated in these consolidated financial statements.

The investment by Knowledge-West Communications Corporation in a joint venture, Knowledge-West Partnership, has been accounted for in these financial statements on an equity basis.

b) Depreciation and amortization

The Authority records fixed assets at cost and depreciates them using the straight line method over their estimated useful life as follows:

| | |
|---|---|
| Furniture and equipment | 10% per annum |
| Earth stations | 20% per annum |
| Network equipment | 20% per annum |
| Programs | 20% per annum |
| Tapes | 20% per annum |
| Leasehold improvements | Term of lease |
| License agreements | Life of the respective agreement |

2. Prepaid expenses

In March 1985 $10,000 was paid for membership in the International University Consortium for the period April 1985 to March 1986. This payment was made for the Open University Consortium.

## KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 1985

### 3. Investment and advances

a) Details of the investment in a joint venture, Knowledge-West Partnership, accounted for on an equity basis are as follows:

| | 1985 | 1984 |
|---|---|---|
| Advances | $2,101,117 | $2,006,079 |
| Accumulated deficit | (346,426) | ( 58,063) |
| | 1,754,691 | 1,948,016 |
| b) Advance to Discovery Satellite Network Incorporated | 16,009 | 15,785 |
| c) Investment in Pacific Economic Review Institute Society | 1,716 | - |
| | $1,772,416 | $1,963,801 |

### 4. Fixed assets

| | Cost | Accumulated Depreciation & Amortization | 1985 Net Book Value | 1984 Net Book Value |
|---|---|---|---|---|
| Furniture and equipment | $ 314,496 | $ 73,227 | $ 241,269 | $ 173,096 |
| Earth stations | 84,131 | 82,939 | 1,192 | 18,017 |
| Leasehold improvements | 208,852 | 157,719 | 51,133 | 90,422 |
| Network equipment | 1,432,401 | 853,787 | 578,614 | 741,248 |
| Programs | 96,197 | 44,124 | 52,073 | 8,979 |
| Tapes | 230,171 | 112,800 | 117,371 | 99,831 |
| License agreements | 887,622 | 476,934 | 410,688 | 363,450 |
| | $ 3,253,870 | $1,801,530 | $1,452,340 | $1,495,043 |

## KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 March 1985

### 5. Grants - Province of British Columbia

Grants were provided for the following purposes:

| | 1985 | 1984 |
|---|---|---|
| Operating | $3,302,112 | $3,237,112 |
| Interior programming | - | 125,000 |
| Contingency holdback | - | 89,598 |
| Non-metropolitan programs | 50,000 | 50,000 |
| | $3,352,112 | $3,501,710 |

### 6. Commitments

Commitments for the purchase of new programs for the Open University Consortium amounted to $59,672 at 31 March 1985.

### 7. Comparative Figures

Certain 1984 figures have been restated in order to conform with financial statement presentation adopted in 1985.

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

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## AUDITOR'S REPORT

To the Chairman and Members of the
Legal Services Society, and

To the Attorney-General,
Province of British Columbia

I have examined the balance sheet of the Legal Services Society as at 31 March 1985 and the statement of income, expenditures and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Society as at 31 March 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

Erma Morrison
Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
31 May 1985

## LEGAL SERVICES SOCIETY
## BALANCE SHEET
## AS AT MARCH 31, 1985

| ASSETS | 1985 | 1984 |
|---|---|---|
| Cash and term deposit | $ 826,450 | $ 987,408 |
| Accounts receivable | 24,895 | 17,378 |
| Due from the Province of British Columbia | 420,000 | - |
| Grants recoverable | 3,126 | 10,705 |
| Prepaid expenses | 60,727 | 38,577 |
| | $1,335,198 | $1,054,068 |
| **LIABILITIES** | | |
| Accounts payable - general | $ 146,448 | $ 180,105 |
| - tariff | 988,041 | 2,357,437 |
| Professional staff benefit plan | 187,515 | 181,250 |
| | 1,322,004 | 2,718,792 |
| SURPLUS <DEFICIT> | 13,194 | <1,664,724> |
| | $1,335,198 | $1,054,068 |

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

R. Johnston
Chairman

L. Doust
Vice-Chairman

### LEGAL SERVICES SOCIETY
### STATEMENT OF INCOME, EXPENDITURES AND SURPLUS
### FOR THE YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| INCOME | | |
| GRANTS | | |
| Province of British Columbia | $ 15,920,000 | $ 13,923,478 |
| Law Foundation | 2,000,000 | 1,999,996 |
| | 17,920,000 | 15,923,474 |
| OTHER INCOME | | |
| Interest | 166,943 | 240,634 |
| Legal costs recovered from clients | 133,569 | 191,177 |
| Publications | 16,571 | 21,985 |
| Miscellaneous | 5,255 | 5,278 |
| | 322,338 | 459,074 |
| | 18,242,338 | 16,382,548 |
| EXPENDITURES | | |
| Area directors | 62,224 | 32,784 |
| Board expenses | 45,808 | 61,237 |
| Computer | 90,081 | 92,787 |
| Duty counsel | 494,123 | 434,500 |
| Grants and contracted services | 2,034,525 | 2,190,366 |
| Libraries | 86,361 | 79,050 |
| Miscellaneous | 68,243 | 36,885 |
| Office | 400,261 | 394,171 |
| Premises | 486,737 | 505,458 |
| Publications | 73,793 | 84,543 |
| Salaries and benefits | 4,324,020 | 4,186,380 |
| Tariffs | 8,232,606 | 9,083,714 |
| Travel | 165,638 | 145,867 |
| | 16,564,420 | 17,327,742 |
| EXCESS <DEFICIENCY> OF INCOME OVER EXPENDITURES FOR THE YEAR | 1,677,918 | < 945,194> |
| DEFICIT AT BEGINNING OF YEAR | < 1,664,724> | < 719,530> |
| SURPLUS <DEFICIT> AT END OF YEAR | $ 13,194 | $< 1,664,724> |

# LEGAL SERVICES SOCIETY
## NOTES TO THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED MARCH 31, 1985

### 1. Organizational objectives

Under the Legal Services Society Act the objects of the Society are to ensure that:

(a) services ordinarily provided by a lawyer are afforded to individuals who would not otherwise receive them because of financial or other reasons; and

(b) education, advice and information about law are provided for the people of British Columbia.

### 2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

(a) property and equipment are recorded as operating expenditures at the time of acquisition,

(b) no accrual for employee vacation pay is provided, and

(c) no provision is made for legal work which has not been completed and billed.

### 3. Commitments

(a) The Society has commitments under long-term operating leases for the following:

| | OFFICE PREMISES | COMPUTER EQUIPMENT | TOTAL |
|---|---|---|---|
| 1986 | $ 249,903 | $ 58,052 | $ 307,955 |
| 1987 | 176,635 | 59,029 | 235,664 |
| 1988 | 65,304 | 55,302 | 120,606 |
| 1989 | 48,390 | 20,606 | 68,996 |
| 1990 | 9,481 | - | 9,481 |
| | $ 549,713 | $ 192,989 | $ 742,702 |

(b) The Society estimates that the total cost of authorized legal work which has not been completed and billed as at March 31, 1985 will amount to $3.7 million (1984 - $2.5 million)

### 4. Comparative figures

Certain of the 1984 figures have been restated to conform with the financial statement presentation adopted in 1985. These restatements have no effect on the surplus.

## MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

---

### AUDITOR'S REPORT

To the Chairman of the
Medical Services Commission of British Columbia, and

To the Minister of Health
Province of British Columbia:

I have examined the statement of financial position of the Medical Services Commission of British Columbia as at 31 March 1985 and the statement of operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at 31 March 1985 and the results of its operations for the year then ended in accordance with the accounting policies described in note 1, applied on a basis consistent with that of the preceding year.

Erma Morrison
Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
14 June 1985

# MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

## STATEMENT OF FINANCIAL POSITION

## AS AT 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| **ASSETS** | | |
| Cash | $ 5,107,056 | $ 5,774,087 |
| Accounts receivable | 1,827,826 | 1,666,579 |
| Due from the Province of British Columbia | 146,207,826 | 132,415,598 |
| | $ 153,142,708 | $ 139,856,264 |
| **LIABILITIES** | | |
| Accounts payable | $ 3,407,187 | $ 2,520,198 |
| Premiums received in advance | 47,436,787 | 39,070,166 |
| Estimated liability for unpresented and unprocessed benefit claims | 102,298,734 | 98,265,900 |
| | $ 153,142,708 | $ 139,856,264 |

The accompanying notes are an integral part of these financial statements.

Approved by the Commission:

Dr. D.M. Bolton, Chairman

## MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

## STATEMENT OF OPERATIONS

## FOR THE YEAR ENDED 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| REVENUE | | |
| Subscribers' premiums | $ 328,813,607 | $ 315,250,682 |
| Premium assistance - Province of British Columbia | 79,267,934 | 67,647,063 |
| | 408,081,541 | 382,897,745 |
| EXPENDITURE | | |
| Benefits | | |
| Medical care | 812,931,834 | 793,763,950 |
| Supplementary benefits | 53,057,847 | 48,927,947 |
| | 865,989,681 | 842,691,897 |
| Administration | | |
| Data processing | 9,516,971 | 7,818,719 |
| General office | 2,862,151 | 2,067,606 |
| Salaries | 12,998,993 | 10,747,493 |
| | 25,378,115 | 20,633,818 |
| | 891,367,796 | 863,325,715 |
| EXCESS OF OPERATING EXPENDITURE OVER REVENUE | (483,286,255) | (480,427,970) |
| CONTRIBUTIONS FROM THE PROVINCE OF BRITISH COLUMBIA | 483,286,255 | 480,427,970 |
| | - | - |
| WORKING CAPITAL DEFICIENCY AT BEGINNING OF YEAR | - | (120,126,050) |
| ADDITIONAL CONTRIBUTION FROM THE PROVINCE OF BRITISH COLUMBIA (note 3) | - | 120,126,050 |
| | $ - | $ - |

# MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

### 1. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

(i) Premiums from individual subscribers are included as revenue only when cash is received and the revenue is earned. Premiums from other sources are recognized as revenue on an accrual basis.

(ii) The cost of furniture and equipment is charged to administration expenses in the year of acquisition.

(iii) Employees' holiday pay is not accrued.

### 2. Relationship with the Province of British Columbia

The Commission was appointed by the Province of British Columbia and is responsible for the administration of the Medical Service Act.

The Province absorbs certain costs that normally would be charged to the Commission; for example, occupancy costs.

### 3. Additional Contribution from the Province of British Columbia

In 1984 the Province of British Columbia made an additional contribution of $120,126,050 to absorb the Commission's working capital deficiency at the beginning of that fiscal year.

# METRO TRANSIT OPERATING COMPANY

Touche Ross & Co.
Chartered Accountants

## AUDITORS' REPORT

The Directors,
Metro Transit Operating Company.

We have examined the balance sheet of Metro Transit Operating Company as at March 31, 1985 and the statement of expenditures and recovery for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Company as at March 31, 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Touche Ross & Co.

Vancouver, B.C.,
May 15, 1985.

Chartered Accountants

700 1177 WEST HASTINGS STREET VANCOUVER BRITISH COLUMBIA V6E 2L2
TELEPHONE (604) 669 3343 - TELEX 04 51293

Touche Ross & Co.

## METRO TRANSIT OPERATING COMPANY

(Created under the Metro Transit Operating Company Act of British Columbia)

## BALANCE SHEET AS AT MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| | $'000 | $'000 |
| **ASSETS** | | |
| Current | | |
| Accounts receivable | $ 479 | $ 156 |
| Recovery from British Columbia Transit | | |
| Operating expenditures | 14,251 | 9,162 |
| Other | 184 | 856 |
| Inventories | 7,733 | 7,776 |
| Prepaid expenses and deposits | 1,967 | 2,378 |
| | $24,614 | $20,328 |
| **LIABILITIES** | | |
| Current | | |
| Excess of cheques written over cash on deposit | $ 769 | $ 370 |
| Accounts payable and accrued liabilities | 18,438 | 14,575 |
| | 19,207 | 14,945 |
| **EQUITY** | | |
| Contributed surplus (Note 4) | 5,407 | 5,383 |
| | $24,614 | $20,328 |

Approved by the Directors

.............................Director

...Anderson......Director

See accompanying notes to financial statements.

Touche Ross & Co.

METRO TRANSIT OPERATING COMPANY

STATEMENT OF EXPENDITURES AND RECOVERY
FOR THE YEAR ENDED MARCH 31, 1985

| | Greater Vancouver | | Capital Region | | Total Company | |
|---|---|---|---|---|---|---|
| | 1985 | 1984 | 1985 | 1984 | 1985 | 1984 |
| | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Expenditures** | | | | | | |
| **Operations** | | | | | | |
| Wages, salaries and benefits | $ 60,764 | $ 71,812 | $ 7,969 | $ 9,804 | $ 68,733 | $ 81,616 |
| Fuel and other petroleum products | 7,499 | 9,707 | 1,213 | 1,641 | 8,712 | 11,348 |
| Trolley electricity | 1,412 | 1,689 | - | - | 1,412 | 1,689 |
| Materials, services and other | 2,886 | 3,368 | 261 | 269 | 3,147 | 3,637 |
| | 72,561 | 86,576 | 9,443 | 11,714 | 82,004 | 98,290 |
| **Maintenance** | | | | | | |
| Wages, salaries and benefits | 15,241 | 17,074 | 1,685 | 2,017 | 16,926 | 19,091 |
| Materials, services and other | 7,998 | 7,836 | 843 | 782 | 8,841 | 8,618 |
| | 23,239 | 24,910 | 2,528 | 2,799 | 25,767 | 27,709 |
| **Administration** | | | | | | |
| Wages, salaries and benefits | 6,688 | 7,238 | 878 | 963 | 7,566 | 8,201 |
| Materials, services and other | 4,596 | 3,347 | 1,051 | 928 | 5,647 | 4,275 |
| | 11,284 | 10,585 | 1,929 | 1,891 | 13,213 | 12,476 |
| **Total expenditures for the year** | $107,084 | $122,071 | $ 13,900 | $ 16,404 | 120,984 | 138,475 |
| **Recovery from British Columbia Transit** | | | | | | |
| Received | | | | | 106,733 | 129,313 |
| Receivable | | | | | 14,251 | 9,162 |
| | | | | | 120,984 | 138,475 |
| **Net expenditures for the year** | | | | | $ - | $ - |

See accompanying notes to financial statements.

# METRO TRANSIT OPERATING COMPANY

## NOTES TO FINANCIAL STATEMENTS
## MARCH 31, 1985

1. Status of the Company

The Metro Transit Operating Company was created by the Province of British Columbia on July 31, 1979 under the Metro Transit Operating Company Act. The Act was brought into force by Proclamation on January 18, 1980.

Subsequent to the year end Bill 38 was introduced into the Legislative Assembly of British Columbia. This Bill calls for the British Columbia Transit to assume all property and rights, debts and obligations and transfer of employees of Metro Transit Operating Company.

2. Operating mandate

The Company's mandate is to manage, operate and maintain public passenger transportation systems in designated areas within the Province, in accordance with annual operating agreements. Under this mandate, the Company took over operations of the public passenger transportation systems from the British Columbia Hydro and Power Authority (B.C. Hydro) in the metropolitan areas of Vancouver and Victoria on April 1, 1980. Effective the same date, the Company entered into major annual operating agreements, governing the provision of transit services in these areas with the Urban Transit Authority of British Columbia, the Greater Vancouver Regional District and the Capital Regional District. The Urban Transit Authority of British Columbia was renamed British Columbia Transit (B.C. Transit) on September 1, 1982. The initial agreements, which expired on March 31, 1981, have been renewed to March 31, 1986.

Pursuant to the provisions of its annual operating agreements, the Company is provided with the use of all major fixed assets, such as passenger carrying vehicles, land and buildings and tools and equipment, by B.C. Transit subject to lease fees chargeable by B.C. Transit to the Regional Districts. In addition, the Company acquired from B.C. Hydro, for a nominal amount, certain assets, such as parts inventory, shop equipment, office furniture and equipment, service cars and trucks and computer software. At the time of acquisition, the parts inventories were valued at their average cost to B.C. Hydro and reflected accordingly as contributed surplus (Note 4).

The annual operating agreements also require that the Company collect all operating revenues and remit them directly to B.C. Transit and that the Company's gross operating expenditures are reimbursed by B.C. Transit with the deficit funding shared with the Regional Districts in accordance with their respective operating agreements.

Metro Transit Operating Company
Notes to Financial Statements
March 31, 1985

3. Summary of significant accounting policies

a. Generally accepted accounting policies

The Company's accounts are prepared in accordance with generally accepted accounting principles including the use of the accrual method of accounting for operating expenditures.

b. Inventories

All inventories are valued at the lower of cost and replacement value. Cost is determined using the average cost method.

c. Property and equipment

As explained in Note 2, B.C. Transit finances and owns all major assets utilized by the Company with recovery chargeable to the Regional Districts. Purchases of individual items in excess of the amounts shown below are accounted for as capital expenditures by B.C. Transit and purchases less than these amounts are expensed by the Company in the year of acquisition.

| | |
|---|---|
| Tools and shop equipment | $10,000 |
| Passenger facilities | $ 5,000 |
| Furniture and office equipment | $ 3,000 |

d. Pension plans

The Company and its employees are subject to the Public Service Superannuation Act and current and past service costs are accrued and funded on a current basis. In addition, the Company in accordance with the Metro Transit Operating Company Act, accrues and funds on a current basis the increased costs resulting from pension indexing for retired B.C. Hydro public transportation employees.

4. Contributed surplus

Parts inventories contributed to the Company by:

| | 1985 | 1984 |
|---|---|---|
| | $'000 | $'000 |
| B.C. Hydro (Note 2) | $ 3,296 | $ 3,283 |
| B.C. Transit | 2,111 | 2,100 |
| | $ 5,407 | $ 5,383 |

Metro Transit Operating Company
Notes to Financial Statements
March 31, 1985

5. Other information

a. Pension plans

Pensions costs for the current year amounted to $6,295,000 (1984 - $7,364,000) and, in addition, pension costs with respect to retired B.C. Hydro employees amounted to $1,049,000 (1984 - $1,004,000).

b. Wage settlement

During the year the Company entered into a new labour agreement with the Independent Canadian Transit Union for the period April 1, 1983 to March 31, 1987. The terms of the new agreement required wage and benefit increases for the year ended March 31, 1984 in the amount of $2,690,000 which has been charged to current year's operations

c. Comparative figures

The 1984 comparative figures have been reclassified where necessary to conform with the current year's presentation.

## OCEAN FALLS CORPORATION

**THORNE RIDDELL**
Chartered Accountants

### AUDITORS' REPORT

The Lieutenant-Governor in Council

Province of British Columbia

We have examined the balance sheet of Ocean Falls Corporation as at December 31, 1984 and the statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting as described in note 1 applied consistently with that of the preceding year.

Vancouver, Canada
April 30, 1985

Thorne Riddell
Chartered Accountants

Offices throughout Canada, International Firm Klynveld Main Goerdeler

## OCEAN FALLS CORPORATION
(Incorporated by Act of the Legislature of British Columbia)

### BALANCE SHEET AS AT DECEMBER 31, 1984

| ASSETS | 1984 | 1983 |
|---|---|---|
| CURRENT ASSETS | | |
| Cash and term deposits | $ 493,100 | $ 33,121 |
| Accounts receivable | 26,238 | 15,350 |
| Inventory | 524,686 | 512,673 |
| Prepaid expenses | 5,848 | 14,532 |
| Current portion of mortgages receivable | 4,751 | 5,345 |
| Income taxes recoverable | 198,517 | - |
| | 1,253,140 | 581,021 |
| FIXED ASSETS (note 3) | 1,886,780 | 1,940,124 |
| MORTGAGES RECEIVABLE, less current portion | 93,513 | 124,741 |
| LAND AND HOUSES HELD FOR RESALE | 1,038,273 | 1,028,515 |
| | $ 4,271,706 | $ 3,674,401 |
| **LIABILITIES** | | |
| CURRENT LIABILITIES | | |
| Bank indebtedness (note 4) | $ 125,000 | $36,273,520 |
| Demand loans (note 5) | 2,250,000 | 1,750,000 |
| Accounts payable and accrued liabilities | 262,735 | 186,710 |
| Interest on loans from Province of British Columbia and British Columbia Cellulose Company | 6,579,036 | 5,189,129 |
| Accrued liabilities for costs of terminating operations | 249,577 | 326,145 |
| Current portion of mortgages payable | 7,378 | 10,848 |
| | 9,473,726 | 43,736,352 |
| LONG-TERM DEBT (note 6) | 13,051,989 | 13,059,367 |
| Total liabilities | 22,525,715 | 56,795,719 |
| **CONTRIBUTED SURPLUS AND DEFICIT** | | |
| CONTRIBUTED SURPLUS (note 7) | 37,018,472 | 789,952 |
| DEFICIT | 55,272,481 | 53,911,270 |
| | (18,254,009) | (53,121,318) |
| | $ 4,271,706 | $ 3,674,401 |

Approved by the Board

Director

Director

## OCEAN FALLS CORPORATION

## STATEMENT OF INCOME AND DEFICIT

## YEAR ENDED DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| Expenses | | |
| General and administrative | $ 623,631 | $ 636,347 |
| Interest on long-term debt | 1,391,244 | 1,271,876 |
| Other interest | 8,060 | 13,951 |
| | 2,022,935 | 1,922,174 |
| Recovery from settlement of claim | - | 198,522 |
| Loss before extraordinary item | 2,022,935 | 1,723,652 |
| Extraordinary item (note 8) | 661,724 | - |
| LOSS FOR THE YEAR | 1,361,211 | 1,723,652 |
| Deficit at beginning of year | 53,911,270 | 52,187,618 |
| DEFICIT AT END OF YEAR | $55,272,481 | $53,911,270 |

## OCEAN FALLS CORPORATION

## STATEMENT OF CHANGES IN FINANCIAL POSITION

## YEAR ENDED DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| SOURCES OF CASH | | |
| Cash used for continuing operations | $(2,029,592) | $ (1,720,270) |
| Cash generated from (used for) operating working capital | | |
| Accounts receivable | (10,888) | 41,314 |
| Inventory | (12,013) | 3,743 |
| Prepaid expenses | 8,684 | 311 |
| Income taxes recoverable | (198,517) | - |
| Demand loans | 500,000 | 600,000 |
| Accounts payable and accrued liabilities | 76,025 | (56,359) |
| Interest on loans from Province of British Columbia and British Columbia Cellulose Company | 1,389,907 | 1,269,879 |
| Accrued liabilities for costs of terminating operations | (76,568) | (33,596) |
| Net cash generated from (used for) operations | (352,962) | 105,022 |
| Other sources of cash | | |
| Proceeds from sale of fixed assets | 60,001 | 1 |
| Decrease in mortgages receivable | 31,822 | 32,857 |
| Grant from the Province of British Columbia | 36,228,520 | - |
| Extraordinary item - lump sum payment from pension plan | 661,724 | - |
| Cash available for operating and financing activities | 36,629,105 | 137,880 |
| USES OF CASH | | |
| Cash committed to financing activities | | |
| Purchase of | | |
| Fixed assets | - | 1 |
| Land and houses held for resale | 9,758 | 29,273 |
| Decrease in long-term debt | 10,848 | 10,189 |
| Cash used for operating and financing activities | 20,606 | 39,463 |
| INCREASE IN FUNDS POSITION | 36,608,499 | 98,417 |
| FUNDS DEFICIENCY AT BEGINNING OF YEAR | 36,240,399 | 36,338,816 |
| FUNDS (DEFICIENCY) AT END OF YEAR | $ 368,100 | $(36,240,399) |

(Funds are defined to include cash and term deposits
less bank indebtedness)

## OCEAN FALLS CORPORATION

## NOTES TO FINANCIAL STATEMENTS

## YEAR ENDED DECEMBER 31, 1984

1. ACCOUNTING POLICY

   In 1980, the Government of the Province of British Columbia shut down the Corporation's mill operations. Accordingly, these financial statements have been prepared on an estimated realizable basis. This basis of presentation reflects assets at estimated realizable values and provides for estimated costs of terminating operations, however further adjustment may be necessary upon the realization of assets and settlement of liabilities.

2. FUTURE OPERATIONS

   In 1983, the "Ocean Falls Corporation Repeal Act" was passed by the British Columbia Legislature. The purpose of this Act is to dissolve the Ocean Falls Corporation and to transfer its property and liabilities to the Crown. A date for this dissolution has not yet been set.

3. FIXED ASSETS

   The fixed assets have been written down to their estimated net realizable value which at December 31, 1984 is $1,886,780.

4. BANK INDEBTEDNESS

   Bank indebtedness bears interest at prime, is due on demand and has no specific security.

5. DEMAND LOANS

   The demand loans from British Columbia Cellulose Company bear interest at prime plus 1/2% and are partly secured by a debenture having a fixed charge on the real property of the corporation and a floating charge on all other assets of the corporation, subordinate in priority to long-term debt charges.

6. LONG-TERM DEBT

| | 1984 | 1983 |
|---|---|---|
| Province of British Columbia | | |
| Interest at chartered bank prime rate compounded quarterly with no fixed terms of repayment | $ 5,044,453 | $ 5,044,453 |
| Interest at 8-1/4% compounded semi-annually with no fixed terms of repayment | 2,000,000 | 2,000,000 |
| Interest at 9-1/10% compounded semi-annually and maturing September 1, 1985 | 2,000,000 | 2,000,000 |
| Interest at 9-1/4% compounded semi-annually and maturing November 1, 1985 | 2,000,000 | 2,000,000 |
| Carried forward | 11,044,453 | 11,044,453 |

6. LONG-TERM DEBT (continued)

| | 1984 | 1983 |
|---|---|---|
| Brought forward | $11,044,453 | $11,044,453 |
| British Columbia Cellulose Company<br>No interest payable since December 31, 1979<br>and maturing June 30, 1985 | 2,000,000 | 2,000,000 |
| Mortgages payable | 14,914 | 25,762 |
| | 13,059,367 | 13,070,215 |
| Less current portion | 7,378 | 10,848 |
| | $13,051,989 | $13,059,367 |

The loan from the Province of British Columbia in the amount of $5,044,453 is secured by a debenture having a first fixed charge on the real property of the corporation and a floating charge on all other assets of the corporation. Other loans from the Province of British Columbia are unsecured. No arrangements have been made to repay these amounts within the next fiscal year.

7. CONTRIBUTED SURPLUS

During the year the government of the Province of British Columbia unconditionally granted $36,228,520 to the corporation to reduce its bank indebtedness. This amount has been credited to contributed surplus.

8. EXTRAORDINARY ITEM

During the year the company collapsed the salaried employees pension plan. All employees were paid their vested amounts and the remaining surplus of $661,724 was refunded to the company.

9. COMPARATIVE FIGURES

Certain 1983 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1984.

## PACIFIC COACH LINES LIMITED

Price Waterhouse
CHARTERED ACCOUNTANTS

Suite 620
880 Douglas Street
Victoria, British Columbia V8W 2B7
(604) 383-4191

July 12, 1985

### AUDITORS' REPORT

To the Shareholder of
Pacific Coach Lines Limited:

We have examined the balance sheet of Pacific Coach Lines Limited as at March 31, 1985 and the statements of operations and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at March 31, 1985 and the results of its operations, the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Price Waterhouse

Chartered Accountants

## PACIFIC COACH LINES LIMITED

## BALANCE SHEET

### ASSETS

| | March 31 1985 | March 31 1984 |
|---|---|---|
| Current assets: | | |
| Cash | $ 495,967 | $ 8,115,023 |
| Funds held in Trust | - | 3,466,457 |
| Term deposit receipts | - | - |
| Accounts receivable | 123,230 | 315,697 |
| Pension overpayment recoverable | 33,376 | - |
| Operating contract adjustment due from the Province of British Columbia (Note 1) | - | 573,900 |
| Materials and supplies, at net realizable value | - | 73,256 |
| Prepaid expenses | - | 22,767 |
| | 652,573 | 12,567,100 |
| Account receivable due after one year | 34,000 | - |
| Fixed assets (Note 2): | | |
| Property and equipment | 1,025,118 | 2,728,837 |
| Less: Accumulated depreciation | 66,497 | 855,984 |
| | 958,621 | 1,872,853 |
| | $ 1,645,194 | $14,439,953 |

APPROVED BY THE BOARD:

Director

Director

### LIABILITIES

| | March 31 1985 | March 31 1984 |
|---|---|---|
| Current liabilities: | | |
| Accounts payable and accrued liabilities | $ 100,374 | $ 2,627,534 |
| Severance pay liability (Note 1) | 110,040 | 5,499,613 |
| Pension liability | - | 5,536,163 |
| Operating contract adjustment due to the Province of British Columbia | 734,209 | - |
| | 944,623 | 13,663,310 |
| **SHAREHOLDER'S EQUITY** | | |
| Share capital: | | |
| Authorized- | | |
| 10,000 common shares of $1 par value | | |
| Issued- | | |
| 2 common shares | 2 | 2 |
| Excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979 (Notes 2 and 3) | - | 283,253 |
| Contributed surplus | 2,491,366 | 2,491,366 |
| Deficit (Note 1) | (1,790,797) | (1,997,978) |
| | 700,571 | 776,643 |
| | $ 1,645,194 | $14,439,953 |

## PACIFIC COACH LINES LIMITED

### STATEMENT OF OPERATIONS AND DEFICIT
### FOR THE YEAR ENDED MARCH 31, 1985

| | |
|---|---|
| **Revenue:** | |
| Interest on short term deposits | $ 432,633 |
| Rental and sundry revenue | 115,394 |
| | 548,027 |
| **Expenses:** | |
| Interest | 337,300 |
| Wages and benefits | 220,560 |
| Professional fees | 71,911 |
| Other operating expenses | 56,912 |
| Depreciation | 11,574 |
| Bank charges | 4,846 |
| | 703,103 |
| Loss before extraordinary items | 155,076 |
| Extraordinary income (expense) relating to privatization (Note 4): | |
| Gain on sale of fixed assets | 367,863 |
| Other | (288,859) |
| | 79,004 |
| Loss for the year | 76,072 |
| Deficit, beginning of year: | |
| As previously reported | 1,561,982 |
| Restatement of prior year's financial statements (Note 1) | 435,996 |
| As restated | 1,997,978 |
| | 2,074,050 |
| Transfer excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979, of amounts realized through sale (Note 3) | 283,253 |
| Deficit, end of year | $ 1,790,797 |

## PACIFIC COACH LINES LIMITED

## STATEMENT OF CHANGES IN FINANCIAL POSITION
## FOR THE YEAR ENDED MARCH 31, 1985

| | |
|---|---|
| Financial resources were provided by: | |
| Extraordinary items (as affecting working capital) | $ 981,662 |
| Financial resources were used for: | |
| Operations- | |
| Loss before extraordinary items | 155,076 |
| Charge not affecting working capital: | |
| Depreciation | 11,574 |
| | 143,502 |
| Account receivable due after one year | 34,000 |
| | 177,502 |
| Increase in working capital | 804,160 |
| Working capital deficiency, beginning of year | 1,096,210 |
| Working capital deficiency, end of year | $ 292,050 |

## PACIFIC COACH LINES LIMITED

## NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1985

1. Restatement of prior year's financial statements:

Financial statements for the year ended March 31, 1984 have been restated to give effect to the correction of an error in recording the severance pay liability related to the discontinuance of the company's operations and the termination of employees at that date. This adjustment results in an increase in deficit and severance pay liability of $435,996 as at March 31, 1984 compared to figures previously reported.

These financial statements have also been restated to give effect to the correction of an understatement of operating expenses and operating contract revenue by $436,465. This adjustment has no effect on net income for the year ended March 31, 1984, but increases the operating contract adjustment due from the Province of British Columbia by $436,465.

2. Fixed assets:

| | March 31 | |
|---|---|---|
| | 1985 | 1984 |
| Cost or appraised value: | | |
| Land | $ 697,857 | $ 792,857 |
| Revenue equipment | - | 1,200,609 |
| Buildings | 327,261 | 428,750 |
| Furniture and equipment | - | 297,621 |
| Service equipment | - | 9,000 |
| | 1,025,118 | 2,728,837 |
| Less: Accumulated depreciation | 66,497 | 855,984 |
| | $ 958,621 | $1,872,853 |

Revenue and service equipment acquired from British Columbia Hydro & Power Authority at nominal consideration on April 1, 1979 together with similar equipment owned at that date were appraised by Levett Inter-City Coach Sales Ltd. and prior to their sale were reflected in the financial statements at their fair market value as at April 1, 1979.

2. Fixed assets (continued):

The excess of appraised value of assets over depreciated cost or nominal value was included as a separate account under shareholder's equity (Note 3) and has been transferred to the deficit on the basis of realization of appreciation through depreciation provisions and sales.

The costs of major replacements, additions and improvements are capitalized in the fixed asset accounts. The costs of maintenance, repairs, and minor renewals or replacements are charged against income. On retirement or disposal of fixed assets, the costs thereof and the related accumulated depreciation are eliminated from the accounts and any gains or losses are reflected in the statement of operations.

The fixed assets are depreciated on the straight-line method based on useful lives.

3. Excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979:

| | March 31<br>1985 | <br>1984 |
|---|---|---|
| (a) Revenue and service equipment owned by the company at March 31, 1979 | $ 760,910 | $ 760,910 |
| (b) Revenue and service equipment acquired from British Columbia Hydro & Power Authority on April 1, 1979 | 3,583,000 | 3,583,000 |
| (c) Parts inventory acquired from British Columbia Hydro & Power Authority on April 1, 1979 | 322,928 | 322,928 |
| | 4,666,838 | 4,666,838 |
| Less: Amount realized through depreciation provisions, use or sale and transferred to the deficit | 4,666,838 | 4,383,585 |
| Balance, end of year | $ - | $ 283,253 |

4. **Cessation of operations:**

In the July 7, 1983 Provincial Budget the Honourable Hugh Curtis, Minister of Finance, announced that the government intended to give the private sector the opportunity to take over functions and activities not appropriate to government. Effective with the close of business March 31, 1984 all operations of the company were discontinued and the personnel terminated.

The assets relating to three of the four major route sectors were sold March 31, 1984 to three independent operators. All remaining assets including those applicable to the fourth route sector with the exception of certain real estate holdings were sold during the year ended March 31, 1985.

All income and expenses relating to the discontinuance of operations and the sale of assets have been included as extraordinary items in the statement of operations and deficit.

5. **Income taxes:**

Since the Province of British Columbia is the sole shareholder, the company is exempt from income taxes.

# PACIFIC VOCATIONAL INSTITUTE

## PACIFIC VOCATIONAL INSTITUTE

## FINANCIAL STATEMENTS AND OTHER INFORMATION

MARCH 31, 1985

INDEX

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AUDITOR'S REPORT

FINANCIAL STATEMENTS -

BALANCE SHEET — EXHIBIT A

STATEMENT OF REVENUE AND EXPENDITURE — EXHIBIT B

STATEMENT OF CHANGES IN FUND BALANCES — EXHIBIT C

STATEMENT OF ANCILLARY ENTERPRISE OPERATIONS — EXHIBIT D

NOTES TO FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

SCHEDULE OF PROVINCE OF BRITISH COLUMBIA GRANTS — SCHEDULE 1

SCHEDULE OF OPERATING FUNDS - GENERAL PURPOSES EXPENDITURE — SCHEDULE 2

SCHEDULE OF RESTRICTED FUNDS ACTIVITIES — SCHEDULE 3

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

# AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of the Pacific Vocational Institute, and

To the Minister of Education
Province of British Columbia:

I have examined the balance sheet of the Pacific Vocational Institute as at 31 March 1985 and the statements of revenue and expenditure, changes in fund balances and ancillary enterprise operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Institute as at 31 March 1985 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles described in note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
7 June 1985

EXHIBIT A

# PACIFIC VOCATIONAL INSTITUTE
## BALANCE SHEET
## AS AT MARCH 31, 1985

### ASSETS

| | 1985 | 1984 |
|---|---|---|
| **OPERATING FUNDS** | | |
| Cash | $ 24,528 | $ 549,970 |
| Short term investments | - | 324,222 |
| Accounts receivable - Province of British Columbia | 1,264,756 | 143,817 |
| - Other | 155,507 | 160,164 |
| Inventories | 180,357 | 203,320 |
| Prepaid expenses | 45,842 | 33,403 |
| Advance to Debt Service Fund | 8,136 | - |
| | $ 1,679,126 | $ 1,414,896 |
| **RESTRICTED FUNDS** | | |
| Cash | 12,666 | 9,573 |
| Short term investments | 209,697 | 157,134 |
| Accounts receivable | 5,382 | 5,353 |
| Advance to Operating Funds | 23,559 | 18,079 |
| | $ 251,304 | $ 190,139 |
| **DEBT SERVICE FUND** | | |
| Accounts receivable - Province of British Columbia | 13,525 | 33,658 |
| Advance to Operating Funds | - | 6,629 |
| | $ 13,525 | $ 40,287 |
| **CAPITAL FUND** | | |
| Short term investments | - | 666,788 |
| Accounts receivable - Province of British Columbia | - | 829,558 |
| - Other | - | 25,291 |
| Land, buildings and equipment (Note 2) | 27,325,498 | 26,490,260 |
| Advance to Operating Funds | 278,365 | - |
| | $ 27,603,863 | $ 28,011,897 |

### LIABILITIES AND FUND BALANCES

| | 1985 | 1984 |
|---|---|---|
| **OPERATING FUNDS** | | |
| Accounts payable and accrued liabilities | $ 1,125,154 | $ 1,450,292 |
| Deferred revenue | 153,911 | 144,194 |
| Advance from Restricted Funds | 23,559 | 18,079 |
| Advance from Debt Service Fund | - | 6,629 |
| Advance from Capital Fund | 278,365 | - |
| General Purposes Fund (Exhibit C) | 7,292 | (290,497) |
| Specific Purposes Fund (Exhibit C) | 90,845 | 86,199 |
| | $ 1,679,126 | $ 1,414,896 |
| **RESTRICTED FUNDS** | | |
| Restricted Funds (Exhibit C) | 251,304 | 190,139 |
| | $ 251,304 | $ 190,139 |
| **DEBT SERVICE FUND** | | |
| Loan interest payable | 1,319 | 4,070 |
| Advance from Operating Funds | 8,136 | - |
| Debt Service Fund (Exhibit C) | 4,070 | 36,217 |
| | $ 13,525 | $ 40,287 |
| **CAPITAL FUND** | | |
| Accounts payable | 51,013 | 509,231 |
| Short term borrowings (Note 3) | 1,116,852 | 3,241,612 |
| Long term debt (Note 4) | 12,999,328 | 11,887,068 |
| Investment in land, buildings and equipment | 13,178,252 | 11,751,644 |
| Capital Fund (Exhibit C) | 258,418 | 622,342 |
| | $ 27,603,863 | $ 28,011,897 |

Approved by the Board of Governors

Malcolm BJ Wickson

M. Wickson
Chairman of the Board

L T McNeely

L. T. McNeely
Vice President
Finance and Administration (Bursar)

The accompanying notes are an integral part of these financial statements.

EXHIBIT B

### PACIFIC VOCATIONAL INSTITUTE
### STATEMENT OF REVENUE AND EXPENDITURE
### FOR THE YEAR ENDED MARCH 31, 1985

| | Operating Funds | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | General Purposes | Specific Purposes | Total | Restricted Funds | Debt Service Fund | Capital Fund | Total of All Funds | 1984 |
| **REVENUE** | | | | | | | | |
| Province of British Columbia grants | $ 19,514,721 | $ 245,750 | $ 19,760,471 | $ - | $ 2,615,364 | $ 114,600 | $ 22,490,435 | $ 27,754,441 |
| Authorized capital funding | - | - | - | - | - | 281,869 | 281,869 | 1,462,932 |
| Tuition fees | 1,806,000 | 40 | 1,806,040 | - | - | - | 1,806,040 | 1,296,972 |
| Investment income | 36,350 | - | 36,350 | 19,274 | - | 17,007 | 72,631 | 259,988 |
| Interest on sinking fund | - | - | - | - | 87,607 | - | 87,607 | 43,948 |
| Gifts and donations | - | - | - | 34,565 | - | - | 34,565 | 42,710 |
| Parking fees | - | - | - | 42,222 | - | - | 42,222 | 38,671 |
| Miscellaneous | 951,382 | - | 951,382 | 1,000 | - | 57,838 | 1,010,220 | 640,633 |
| | $ 22,308,453 | $ 245,790 | $ 22,554,243 | $ 97,061 | $ 2,702,971 | $ 471,314 | $ 25,825,589 | $ 31,540,295 |
| **EXPENDITURE** | | | | | | | | |
| Vocational | 15,150,175 | 20,200 | 15,170,375 | - | - | - | 15,170,375 | 15,982,174 |
| Administrative and general | 2,642,427 | - | 2,642,427 | - | - | - | 2,642,427 | 2,580,443 |
| Debt servicing | - | - | - | - | 2,735,118 | - | 2,735,118 | 2,582,407 |
| Training resources | 617,759 | 103,880 | 721,639 | - | - | - | 721,639 | 1,471,591 |
| Facilities services | 2,682,910 | - | 2,682,910 | - | - | - | 2,682,910 | 2,849,608 |
| Media services | 488 323 | - | 488,323 | - | - | - | 488,323 | 439,354 |
| Student services | 805,773 | - | 805,773 | - | - | - | 805,773 | 808,577 |
| Student awards | - | 1,534 | 1,534 | 31,324 | - | - | 32,858 | 25,630 |
| Equipment | - | - | - | - | - | 119,877 | 119,877 | 898,192 |
| Capital projects | - | - | - | - | - | 695,179 | 695,179 | 4,833,787 |
| Renovations on establishment | - | - | - | - | - | 20,182 | 20,182 | 137,525 |
| Skills growth development | - | 92,000 | 92,000 | - | - | - | 92,000 | 275,559 |
| Miscellaneous | - | - | - | 4,572 | - | - | 4,572 | 615 |
| Work study program | - | 23,530 | 23,530 | - | - | - | 23,530 | 41,789 |
| | $ 22,387,367 | $ 241,144 | $ 22,628,511 | $ 35,896 | $ 2,735,118 | $ 835,238 | $ 26,234,763 | $ 32,927,251 |
| Ancillary enterprises (Exhibit D) | 63,387 | - | 63,387 | - | - | - | 63,387 | 75,358 |
| | $ 22,450,754 | $ 241,144 | $ 22,691,898 | $ 35,896 | $ 2,735,118 | $ 835,238 | $ 26,298,150 | $ 33,002,609 |
| Excess (deficiency) of revenue over expenditure (Exhibit C) | $ (142,301) | $ 4,646 | $ (137,655) | $ 61,165 | $ (32,147) | $ (363,924) | $ (472,561) | $ (1,462,314) |

EXHIBIT C

### PACIFIC VOCATIONAL INSTITUTE
### STATEMENT OF CHANGES IN FUND BALANCES
### FOR THE YEAR ENDED MARCH 31, 1985

| | Operating Funds | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | General Purposes | Specific Purposes | Total | Restricted Funds | Debt Service Fund | Capital Fund | Total of All Funds | 1984 |
| Balance, beginning of year | $ (290,497) | $ 86,199 | $ (204,298) | $ 190,139 | $ 36,217 | $ 622,342 | $ 644,400 | $ 2,440,925 |
| Province of British Columbia - supplementary grant | 1,180,000 | - | 1,180,000 | - | - | - | 1,180,000 | - |
| Staff termination costs | (739,910) | - | (739,910) | - | - | - | (739,910) | (334,211) |
| Excess (deficiency) of revenue over expenditure (Exhibit B) | (142,301) | 4,646 | (137,655) | 61,165 | (32,147) | (363,924) | (472,561) | (1,462,314) |
| Balance, end of year (Exhibit A) | $ 7,292 | $ 90,845 | $ 98,137 | $ 251,304 | $ 4,070 | $ 258,418 | $ 611,929 | $ 644,400 |

EXHIBIT D

PACIFIC VOCATIONAL INSTITUTE
STATEMENT OF ANCILLARY ENTERPRISE OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1985

|  | Bookstore |  | Student Housing |  | Retail Meat |  | Bakery |  | Culinaire |  | Total |  |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUE** | 1985 | 1984 | 1985 | 1984 | 1985 | 1984 | 1985 | 1984 | 1985 | 1984 | 1985 | 1984 |
| Sales | $ 301,255 | $ 310,250 | $ - | $ | $ 627,986 | $ 562,039 | $ 136,770 | $ 114,757 | $ 380,307 | $ - | $ 1,446,318 | $ 987,046 |
| Rental income | - | - | 453,552 | 331,042 | - | - | - | - | - | - | 453,552 | 331,042 |
| Transition grant | - | - | - | 82,000 | - | - | - | - | - | - | - | 82,000 |
|  | 301,255 | 310,250 | 453,552 | 413,042 | 627,986 | 562,039 | 136,770 | 114,757 | 380,307 | - | 1,899,870 | 1,400,088 |
| **EXPENDITURE** |  |  |  |  |  |  |  |  |  |  |  |  |
| Cost of Sales | 234,043 | 229,291 | - | - | 575,017 | 520,438 | 81,735 | 66,586 | 188,691 | - | 1,079,486 | 816,315 |
| Salaries and benefits | 28,980 | 34,394 | 297,679 | 326,983 | 21,333 | - | 47,054 | 27,120 | 195,728 | - | 590,774 | 388,497 |
| Other operating costs | 5,863 | 2,538 | 195,476 | 243,291 | 26,572 | 15,111 | 19,943 | 9,694 | 45,143 | - | 292,997 | 270,634 |
|  | 268,886 | 266,223 | 493,155 | 570,274 | 622,922 | 535,549 | 148,732 | 103,400 | 429,562 | - | 1,963,257 | 1,475,446 |
| Excess (deficiency) of revenue over expenditure (Exhibit B) | $ 32,369 | $ 44,027 | $ (39,603) | $ (157,232) | $ 5,064 | $ 26,490 | $ (11,962) | $ 11,357 | $ (49,255) | $ - | $ (63,387) | $ (75,358) |

# PACIFIC VOCATIONAL INSTITUTE
## NOTES TO FINANCIAL STATEMENTS
## FOR THE YEAR ENDED MARCH 31, 1985

## 1. SIGNIFICANT ACCOUNTING POLICIES

### a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except for the following:

- No accrual is provided for vacation pay.
- No provision is made in the financial statements for depreciation of buildings and equipment.
- No accrual is provided for interest on long term debt.
- Library books and periodicals are charged to expense in the year of acquisition.
- Leases of a capital nature are expensed in the Operating Funds as payments are made.

### b) Fund Accounting

Transactions of the Institute are accounted for by fund accounting procedures in order to recognize various restrictions imposed on the use of available resources. Under these procedures, revenue and related expenditures are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the Institute, and determinations made by the Board of Governors. The major fund divisions are described below:

- General Purposes Operating Funds consist of those revenues and expenditures used in the general operations of the Institute.
- Specific Purposes Operating Funds consist of those revenues and expenditures used for projects stipulated by the donors and grantors.
- Restricted Funds consist of those revenues and expenditures which are restricted in nature. They include the Student Scholarship Fund, Parking Trust Fund, Aircraft Maintenance Fund, Emergency Loan Fund, Student Activity Building Trust Fund, and Good Samaritan Fund.
- Debt Service Fund consists of those grants and expenditures used in the servicing of authorized borrowings.
- Capital Fund consists of grants received for the purpose of acquiring capital assets. This fund may also be used for major renovations and alterations and capital project administration costs.

### c) Land, Buildings and Equipment

Expenditures for the construction of buildings and purchase of equipment are recorded in the statement of revenue and expenditure of the Capital Fund and are included as capital assets, at cost, on the balance sheet.

### d) Inventories

Bookstore, bakery, retail meat and food training inventories, held for resale, are stated at the lower of cost and net realizable value.

### e) Ancillary Enterprises

Ancillary enterprises include the bookstore, student housing services, the culinaire dining room, retail meat and bakery operations and are expected to operate on a break-even basis. These departments are assessed only direct costs associated with their operations.

Pacific Vocational Institute
Notes to Financial Statements
For the Year Ended March 31, 1985
Page 2

## 2. LAND, BUILDINGS AND EQUIPMENT

| | Capital Projects | Renovations & Public Works | Equipment | Total 1985 | Total 1984 |
|---|---|---|---|---|---|
| Balance, beginning of year | $19,324,049 | $1,416,272 | $ 5,749,939 | $26,490,260 | $20,620,756 |
| Additions during the year | 695,179 | 20,182 | 119,877 | 835,238 | 5,869,504 |
| Balance, end of year | $20,019,228 | $1,436,454 | $ 5,869,816 | $27,325,498 | $26,490,260 |

Buildings and equipment include only the improvements, buildings and equipment acquired by the Institute subsequent to April 1, 1978. All equipment acquired prior to April 1, 1978 was transferred, at no cost, from the Province of British Columbia and recorded at a nominal value of $1. All other land and buildings are the property of the following:

- Burnaby - Province of British Columbia and are provided free of charge.
- Maple Ridge - Province of British Columbia and are provided free of charge.
- Sea Island - Leased from the Ministry of Transport at $20,975 per annum.

On April 4, 1983, the Institute acquired the Radford House Student Hotel from the Province of British Columbia at no cost. This property, consisting of land and premises, is recorded at a nominal value of $1.

## 3. SHORT TERM BORROWINGS

Short term borrowings consist of demand loans and certificate of approval borrowings obtained under the provisions of the Educational Institution Capital Finance Act and the College and Institute Act. Interest is payable at the prime lending rate. The purpose of the loans is to provide interim and short term financing for construction, major renovations and special equipment purchases.

Pacific Vocational Institute
Notes to Financial Statements
For the Year Ended March 31, 1985
Page 3

4. **LONG TERM DEBT**

The long term debt consists of debentures issued to the British Columbia Educational Institutions Capital Financing Authority. The proceeds of the debentures are used to retire short term borrowings. Terms are as follows:

| Certificate Number | Maturity | Rate | Principal | Sinking Fund Balance | Balance March 31, 1985 | Annual Payment |
|---|---|---|---|---|---|---|
| AB6 | June 20, 1993 | 11.75% | $ 371,000 | $ 28,429 | $ 342,571 | $ 69,202 |
| GG7 | November 9, 1999 | 10.68% | 1,200,000 | 199,421 | 1,000,579 | 157,509 |
| GG11 | June 10, 2000 | 12.01% | 1,000,000 | 131,215 | 868,785 | 144,490 |
| GG14 | October 10, 2000 | 12.50% | 2,000,000 | 247,102 | 1,752,898 | 298,825 |
| GG26 | March 10, 2002 | 16.10% | 1,926,000 | 142,866 | 1,783,134 | 352,173 |
| GG28 | May 10, 2002 | 15.25% | 1,948,000 | 100,101 | 1,847,899 | 339,637 |
| GG40 | July 4, 2003 | 11.37% | 4,000,000 | 96,538 | 3,903,462 | 542,208 |
| GG50 | November 2, 2004 | 12.96% | 1,500,000 | - | 1,500,000 | 227,178 |
| | | | $13,945,000 | $ 945,672 | $12,999,328 | $2,131,222 |

Annual payments include interest and sinking fund instalments and are paid to the British Columbia Educational Institutions Capital Financing Authority from grants received from the Province of British Columbia. The sinking fund balance includes the cumulative sinking fund instalments and interest earned thereon. The debentures can be recalled by the British Columbia Educational Institutions Capital Financing Authority by giving not less than five (5) months' notice in writing.

5. **COMMITMENTS - CAPITAL FUND**

Commitments under capital contracts at March 31, 1985 amounted to $ 21,501 (1984 - $309,539), to be financed from the Capital Fund.

6. **LEASE COMMITMENTS**

Commitments under long-term leases at March 31, 1985 amounted to $170,647 (1984 - $244,050) plus interest at the prime rate on the monthly unpaid balance. The principal portion of future lease payments are:

| | |
|---|---|
| 1986 | 82,277 |
| 1987 | 88,370 |
| | $170,647 |

Lease payments are expensed in the Operating Funds in accordance with the Institute's accounting policies as described in Note 1.

Pacific Vocational Institute
Notes to Financial Statements
for the Year Ended March 31, 1985
Page 4

7. CONTINGENT LIABILITY

A contingent liability exists for banked sick pay accumulated under the previous contractual obligations. At March 31, 1985, the estimated liability amounted to $605,294 (1984 - $739,648). The liability represents 50% of accumulated time at current salary rates and may be taken on retirement in the form of cash or leave.

8. SUBSEQUENT EVENT

On May 31, 1985, the Minister of Education announced that Pacific Vocational Institute is to be amalgamated with the British Columbia Institute of Technology and that the amalgamated entity will operate under the name of British Columbia Institute of Technology. The effective date has not yet been determined.

SCHEDULE 1

### PACIFIC VOCATIONAL INSTITUTE
### SCHEDULE OF PROVINCE OF BRITISH COLUMBIA GRANTS
### FOR THE YEAR ENDED MARCH 31, 1985

| | Operating Funds | | | | | | |
|---|---|---|---|---|---|---|---|
| | General Purposes | Specific Purposes | Total | Debt Service Fund | Capital Fund | Total of All Funds | 1984 |
| Operating grants | $ 19,514,721 | $ - | $ 19,514,721 | $ - | $ - | $ 19,514,721 | $ 21,517,555 |
| Capital Financing Authority: | | | | | | | |
| Sinking fund | - | - | - | 300,133 | - | 300,133 | 187,115 |
| Long term debt interest | - | - | - | 1,603,912 | - | 1,603,912 | 1,354,715 |
| Brokerage | - | - | - | 1,875 | | 1,875 | 5,464 |
| Demand loan interest | - | - | - | 260,128 | - | 260,128 | 346,005 |
| Debt Retirement | - | - | - | 449,316 | - | 449,316 | 681,377 |
| Program development | - | 93,700 | 93,700 | - | - | 93,700 | - |
| Women's access | - | 20,200 | 20,200 | - | - | 20,200 | 10,000 |
| Skills growth fund | - | 92,000 | 92,000 | - | 114,600 | 206,600 | 3,594,459 |
| Adult basic education - special assistance program | - | 850 | 850 | - | - | 850 | 2,500 |
| Work study | - | 9,000 | 9,000 | - | - | 9,000 | 52,851 |
| B.C. Special Assistance | - | - | - | - | - | - | 2,400 |
| Handicap | - | 30,000 | 30,000 | - | - | 30,000 | - |
| | $ 19,514,721 | $ 245,750 | $ 19,760,471 | $ 2,615,364 | $ 114,600 | $ 22,490,435 | $ 27,754,441 |

SCHEDULE 2

### PACIFIC VOCATIONAL INSTITUTE
### SCHEDULE OF OPERATING FUNDS - GENERAL PURPOSES EXPENDITURE
### FOR THE YEAR ENDED MARCH 31, 1985

| | Vocational | Admin. & General | Training Resources | Media Services | Student Services | Facilities Services | Total | 1984 |
|---|---|---|---|---|---|---|---|---|
| Salaries, wages & employee benefits | $ 12,741,850 | $ 1,781,042 | $ 591,964 | $ 373,850 | $ 694,980 | $ 501,917 | $ 16,685,603 | $ 17,882,200 |
| Travel | 52,562 | 91,369 | 432 | 1,291 | 15,150 | 3,883 | 164,687 | 96,348 |
| Expendable supplies | 1,660,653 | 72,495 | 11,955 | 31,086 | 10,079 | 26,033 | 1,812,301 | 1,723,907 |
| Laundry and clothing | 110,354 | - | - | - | - | - | 110,354 | 85,791 |
| Books and periodicals | 7,859 | 2,947 | - | 73,863 | 884 | - | 85,553 | 47,951 |
| Data processing costs | - | 34,145 | - | - | 39,224 | - | 73,369 | 76,439 |
| Rental - buildings and equipment | 285,047 | 4,443 | 899 | 1,859 | - | 22,376 | 314,624 | 304,751 |
| Equipment maintenance and repairs | 197,926 | 15,041 | 12,081 | 5,274 | 5,739 | 62,950 | 299,011 | 266,610 |
| Buildings and grounds maintenance | - | - | - | - | - | 401,717 | 401,717 | 702,388 |
| Professional fees | 6,708 | 196,005 | - | - | - | 9,547 | 212,260 | 247,691 |
| Contract services | 33,338 | 21,174 | - | 300 | - | 559,568 | 614,380 | 764,362 |
| Vehicle operations and insurance | 15,456 | 13,691 | - | - | - | 5,535 | 34,682 | 39,484 |
| Professional development and association fees | 8,775 | 37,911 | 195 | 94 | 9,124 | 41 | 56,140 | 43,363 |
| Advertising, publicity, recruiting | 15,597 | 144,178 | - | - | 2,187 | - | 161,962 | 127,759 |
| Insurance | - | - | - | - | - | 4,755 | 4,755 | 2,221 |
| Utilities | - | 179,061 | - | - | - | 1,084,588 | 1,263,649 | 984,144 |
| Student activities | - | - | - | - | 28,406 | - | 28,406 | 47,250 |
| Miscellaneous | 14,050 | 48,925 | 233 | 706 | - | - | 63,914 | 95,656 |
| | $ 15,150,175 | $ 2,642,427 | $ 617,759 | $ 488,323 | $ 805,773 | $ 2,682,910 | $ 22,387,367 | $ 23,538,295 |

SCHEDULE 3

### PACIFIC VOCATIONAL INSTITUTE
### SCHEDULE OF RESTRICTED FUNDS ACTIVITIES
### FOR THE YEAR ENDED MARCH 31, 1985

| | Student Activity Building | Parking Trust Fund | Student Scholarship Fund | Aircraft Maintenance Fund | Emergency Loan Fund | Good Samaritan Fund | Total of All Funds | 1984 |
|---|---|---|---|---|---|---|---|---|
| **REVENUE** | | | | | | | | |
| Investment income | $ 5,853 | $ 11,883 | $ 1,306 | $ 172 | $ 60 | $ - | $ 19,274 | $ 10,506 |
| Parking fees | - | 42,222 | - | - | - | - | 42,222 | 38,671 |
| Sales | - | - | - | - | - | - | - | - |
| Gifts and donations | 3,090 | - | 31,475 | - | - | - | 34,565 | 42,710 |
| Inter fund transfer | - | - | - | - | 1,000 | - | 1,000 | - |
| | 8,943 | 54,105 | 32,781 | 172 | 1,060 | - | 97,061 | 91,887 |
| **EXPENDITURE** | | | | | | | | |
| Student awards | - | - | 31,324 | - | - | - | 31,324 | 22,057 |
| Uncollectable loans | - | - | - | - | - | - | - | - |
| Miscellaneous | - | - | - | - | 3,545 | 27 | 3,572 | 301 |
| Inter fund transfer | - | - | 1,000 | - | - | - | 1,000 | 314 |
| | - | - | 32,324 | - | 3,545 | 27 | 35,896 | 22,672 |
| Excess (deficiency) of revenue over expenditure | 8,943 | 54,105 | 457 | 172 | (2,485) | (27) | 61,165 | 69,215 |
| Fund balances - beginning of year | 54,677 | 121,408 | 6,576 | 2,169 | 5,261 | 48 | 190,139 | 120,924 |
| Fund balances - end of year | $ 63,620 | $ 175,513 | $ 7,033 | $ 2,341 | $ 2,776 | $ 21 | $ 251,304 | $ 190,139 |

# PROVINCIAL CAPITAL COMMISSION

**Province of British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

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## AUDITOR'S REPORT

To the Chairman and Members of the
Provincial Capital Commission, and

To the Minister of Finance
Province of British Columbia:

I have examined the balance sheet of the Provincial Capital Commission as at 31 March 1985 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at 31 March 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 2(c) to the financial statements, applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
11 June 1985

## PROVINCIAL CAPITAL COMMISSION

## BALANCE SHEET

## AS AT 31 MARCH 1985

| | 1985 | 1984 |
|---|---|---|
| **ASSETS** | | |
| Cash | $ 110,046 | $ 147,729 |
| Short-term investments (market value $1,729,615, 1984 - $1,505,467) | 1,724,299 | 1,505,467 |
| Accounts receivable | 75,448 | 44,285 |
| Due from the Province of British Columbia | - | 19,544 |
| Inventory | 9,865 | 8,336 |
| Prepaid expenses | 10,324 | 13,707 |
| Deferred charges | - | 1,778 |
| Property (note 3) | 1 | 1 |
| | $1,929,983 | $1,740,847 |
| **LIABILITIES** | | |
| Accounts payable and accrued liabilities | $ 129,260 | $ 167,487 |
| Deferred rental income | 13,395 | 10,289 |
| | 142,655 | 177,776 |
| **SURPLUS** | | |
| Appropriated (note 4) | 162,344 | 195,947 |
| Unappropriated | 1,624,983 | 1,367,123 |
| Contributed | 1 | 1 |
| | 1,787,328 | 1,563,071 |
| | $1,929,983 | $1,740,847 |

The accompanying notes are an integral part of these financial statements.

Approved by the Commission:

K.A.S. Hill - Chairman

Charlesworth

P. Charlesworth - Deputy Chairman

## PROVINCIAL CAPITAL COMMISSION

### STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS FOR THE YEAR ENDED 31 MARCH 1985

|  | Capital (Schedule 2) |  | Operations |  |  |  |  |  |
|---|---|---|---|---|---|---|---|---|
|  |  |  | General |  | Crystal Garden |  | Total |  |
|  | 1985 | 1984 | 1985 | 1984 | 1985 | 1984 | 1985 | 1984 |
| **REVENUE** |  |  |  |  |  |  |  |  |
| Province of British Columbia |  |  |  |  |  |  |  |  |
| Operating grant (note 5) | $ - | $ - | $256,500 | $ 362,021 | $ - | $ - | $ 256,500 | $ 362,021 |
| Admissions | - | - | - | - | 290,819 | 326,442 | 290,819 | 326,442 |
| Ballroom, lounge rental and bar sales | - | - | - | - | 120,252 | 121,296 | 120,252 | 121,296 |
| Interest and other income | - | - | 188,936 | 171,316 | 56,115 | 48,841 | 245,051 | 220,157 |
| Tenant rentals | - | - | 535,370 | 478,482 | 166,472 | 163,767 | 701,842 | 642,249 |
|  | - | - | 980,806 | 1,011,819 | 633,658 | 660,346 | 1,614,464 | 1,672,165 |
| **EXPENDITURE** |  |  |  |  |  |  |  |  |
| Operating (Schedule 1) | - | - | 630,885 | 708,538 | 686,028 | 686,814 | 1,316,913 | 1,395,352 |
| Capital | 73,294 | 512,053 | - | - | - | - | 73,294 | 512,053 |
|  | 73,294 | 512,053 | 630,885 | 708,538 | 686,028 | 686,814 | 1,390,207 | 1,907,405 |
| **EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE** | (73,294) | (512,053) | 349,921 | 303,281 | (52,370) | (26,468) | 224,257 | (235,240) |
| **TRANSFERS** | 39,691 | 256,924 | (39,691) | (256,924) | - | - | - | - |
| **INCREASE (DECREASE) IN SURPLUS** | (33,603) | (255,129) | 310,230 | 46,357 | (52,370) | (26,468) | 224,257 | (235,240) |
| **SURPLUS (DEFICIT)- BEGINNING OF YEAR** | 195,947 | 451,076 | 1,880,611 | 1,834,254 | (513,488) | (487,020) | 1,563,070 | 1,798,310 |
| **- END OF YEAR** | $162,344 | $195,947 | $2,190,841 | $1,880,611 | $(565,858) | $(513,488) | $1,787,327 | $1,563,070 |
| **SURPLUS - APPROPRIATED** |  |  |  |  |  |  | $ 162,344 | $ 195,947 |
| **UNAPPROPRIATED** |  |  |  |  |  |  | 1,624,983 | 1,367,123 |
|  |  |  |  |  |  |  | $1,787,327 | $1,563,070 |

# PROVINCIAL CAPITAL COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

### 1. THE COMMISSION

The Provincial Capital Commission operates under authority of the Capital Commission Act, RSBC 1979, Chapter 42.

The Commission is responsible for the following:

- advising on the planning and funding of improvement and beautification projects in the Capital Improvement District,
- controlling and managing specific approved projects not under the direct control of member municipalities,
- co-ordinating construction and development work of all construction proposals on land controlled or owned by the Province in the Capital Improvement District,
- serving Greater Victoria through co-operation with local municipalities and by assistance funding to approved improvement and beautification projects, and
- operating the Crystal Gardens and St. Ann's Academy.

### 2. SIGNIFICANT ACCOUNTING POLICIES

(a) Inventory

Inventory is valued at the lower of cost and net realizable value.

(b) Deferred charges

Expenditures associated with the negotiation of the Crystal Garden leases are amortized over five years.

## PROVINCIAL CAPITAL COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

(c) Fixed assets

Property comprised of land and buildings owned by the Commission is recorded at a nominal value of one dollar. Additions, renovations and beautification projects of a capital nature to land and buildings owned by the Commission are charged to capital operations as incurred.

Furnishings and equipment are charged to operating expenses in the year of acquisition.

(d) Short-term investments

Short-term investments are recorded at cost.

3. PROPERTY

Property recorded at a nominal value of one dollar represents forty-five properties transferred to the Commission from the Province of British Columbia as free Crown grants.

The aggregate assessed value of these properties, including improvements made by the Commission, was $25,836,000 at 31 December 1984 ($31,492,164 at 31 December 1983).

4. APPROPRIATED SURPLUS

Appropriated surplus is comprised of balances of amounts approved by Order in Council for capital projects which are not yet completed.

5. PROVINCE OF BRITISH COLUMBIA OPERATING GRANT

The operating grant represents a lump sum payment to the Commission by the Ministry of Finance to cover administrative expenses.

# PROVINCIAL CAPITAL COMMISSION

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 1985

### 6. PROPERTY TAXES

Lands used for public purposes are exempt from property taxes. Property taxes in the financial statements relate only to commercial use properties owned by the Commission.

### 7. SUBSEQUENT EVENT

On April 30, 1985, the Commission had received a Surrender of Lease registered with the Land Title Office, relinquishing all rights to the property previously leased to Oakcrest Park Estates Ltd. Presently, the Commission is in the process of transfering the property to the Ministry of Lands, Parks and Housing.

### 8. RECLASSIFICATIONS

Certain of the 1984 financial statement items have been reclassified to conform with the presentation adopted in 1985.

Schedule 1

## PROVINCIAL CAPITAL COMMISSION

## SCHEDULE OF OPERATING EXPENSES

## FOR THE YEAR ENDED 31 MARCH 1985

| | General Operations | | Crystal Garden | | Total | |
|---|---|---|---|---|---|---|
| | 1985 | 1984 | 1985 | 1984 | 1985 | 1984 |
| Accounting and professional services | $ 62,471 | $ 87,674 | $ 50 | $ 3,082 | $ 62,521 | $ 90,756 |
| Advertising and promotion | 5,234 | - | 73,480 | 81,997 | 78,714 | 81,997 |
| Amortization of deferred charges | - | - | 1,779 | 2,830 | 1,779 | 2,830 |
| Aviary | - | - | 16,163 | 15,527 | 16,163 | 15,527 |
| Bad Debts Expense | 1,509 | 1,946 | 810 | - | 2,319 | 1,946 |
| Ballroom, lounge and bar | - | - | 50,963 | 52,835 | 50,963 | 52,835 |
| Commissions | 35,858 | 29,178 | - | - | 35,858 | 29,178 |
| Equipment rentals | 8,553 | 6,034 | - | - | 8,553 | 6,034 |
| Freight | - | - | 1,258 | 717 | 1,258 | 717 |
| Horticultural | - | - | 19,077 | 15,338 | 19,077 | 15,338 |
| Insurance | 13,683 | 14,239 | 7,291 | 7,173 | 20,974 | 21,412 |
| Janitorial | - | 1,350 | 47,035 | 47,650 | 47,035 | 49,000 |
| Landscaping | 21,206 | 2,600 | - | - | 21,206 | 2,600 |
| Miscellaneous | 6,081 | 5,468 | 5,470 | 3,727 | 11,551 | 9,195 |
| Office | 21,480 | 7,492 | 5,329 | 5,886 | 26,809 | 13,378 |
| Property taxes (note 6) | 47,469 | 45,585 | 33,991 | 34,215 | 81,460 | 79,800 |
| Rent | 3,480 | 57,935 | - | - | 3,480 | 57,935 |
| Repairs and maintenance | 93,080 | 99,927 | 45,969 | 30,926 | 139,049 | 130,853 |
| Royal visit | - | 3,445 | - | - | - | 3,445 |
| Salaries and benefits | 238,410 | 307,401 | 239,737 | 245,009 | 478,147 | 552,410 |
| Security | 4,362 | - | 32,926 | 33,199 | 37,288 | 33,199 |
| Telephone | 8,475 | 1,041 | 5,241 | 4,324 | 13,716 | 5,365 |
| Tours | - | - | 26,585 | 20,928 | 26,585 | 20,928 |
| Travel | - | 164 | 1,304 | 2,724 | 1,304 | 2,888 |
| Utilities | 57,734 | 34,809 | 71,570 | 78,727 | 129,304 | 113,536 |
| Wharfinger services | 1,800 | 2,250 | - | - | 1,800 | 2,250 |
| | $630,885 | $708,538 | $686,028 | $686,814 | $1,316,913 | $1,395,352 |

Schedule 2

## PROVINCIAL CAPITAL COMMISSION

## SCHEDULE OF APPROPRIATED SURPLUS

## FOR THE YEAR ENDED 31 MARCH 1985

| | Balance at Beginning of Year | Authorized Additions (Deletion) During the Year | Capital Expenditures During the Year | Balance End of Year |
|---|---|---|---|---|
| Colquitz Creek | $ 42,245 | $ - | $ 20,038 | $22,207 |
| Reay Creek | 2,845 | 30,000 | 2,857 | 29,988 |
| Fleming Beach | 70,000 | - | 38,840 | 31,160 |
| Landscaping | 5,809 | (5,809) | - | - |
| St. Ann's Academy | 11,548 | - | 11,548 | - |
| Wharf Street Rock Wall | 63,500 | - | - | 63,500 |
| Brentwood Bay-Pioneer Park | - | 15,500 | 11 | 15,489 |
| | $195,947 | $ 39,691 | $ 73,294 | $162,344 |

## PROVINCIAL RENTAL HOUSING CORPORATION

**Province of British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

### AUDITOR'S REPORT

To the Shareholder of the Provincial Rental Housing
Corporation, and

To the Minister of Lands, Parks and Housing
Province of British Columbia:

I have examined the statement of financial position of the Provincial Rental Housing Corporation as at 31 December 1984 and the statements of accumulated return of investment and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at 31 December 1984 and the accumulated return of its investment and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles, as modified by note 2 (b) to the financial statements, applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
1 February 1985

## PROVINCIAL RENTAL HOUSING CORPORATION

## STATEMENT OF FINANCIAL POSITION

## AS AT DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| **ASSETS** | | |
| CURRENT ASSETS | | |
| Amortization revenue receivable | $ 150,357 | $ - |
| Prepaid expenses | 21,656 | 19,957 |
| | 172,013 | 19,957 |
| INVESTMENT IN RENTAL HOUSING (note 3) | 76,236,737 | 76,363,732 |
| | $76,408,750 | $76,383,689 |
| **LIABILITIES AND SHAREHOLDER'S EQUITY** | | |
| CURRENT LIABILITIES | | |
| Interest payable and accrued | $ 4,860,371 | $ 4,725,960 |
| Current portion of long-term debt | 91,281 | 81,842 |
| | 4,951,652 | 4,807,802 |
| LONG-TERM DEBT (note 4) | 70,754,576 | 70,873,365 |
| | 75,706,228 | 75,681,167 |
| SHARE CAPITAL | | |
| Authorized 10,000 common shares of no par value | | |
| Issued and fully paid - 3 shares | 3 | 3 |
| CONTRIBUTED SURPLUS | 669,076 | 669,076 |
| RETAINED EARNINGS | 33,443 | 33,443 |
| | 702,522 | 702,522 |
| | $76,408,750 | $76,383,689 |

The accompanying notes are an integral part of these financial statements.

Approved by the Board:

Director

Director

## PROVINCIAL RENTAL HOUSING CORPORATION

## STATEMENT OF ACCUMULATED RETURN OF INVESTMENT

## FOR THE YEAR ENDED DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| **REVENUE** | | |
| Amortization | $ 8,696,516 | $ 8,546,159 |
| **EXPENSES** | | |
| Interest on long-term debt | 7,505,885 | 7,487,434 |
| Insurance | 35,763 | 39,554 |
| | 7,541,648 | 7,526,988 |
| **EXCESS OF REVENUE OVER EXPENSES** | 1,154,868 | 1,019,171 |
| **ACCUMULATED RETURN OF INVESTMENT** | | |
| - at beginning of year | 12,586,350 | 11,567,179 |
| - at end of year (note 3) | $13,741,218 | $12,586,350 |

## PROVINCIAL RENTAL HOUSING CORPORATION

## STATEMENT OF CHANGES IN FINANCIAL POSITION

## FOR THE YEAR ENDED DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| FUNDS WERE PROVIDED BY: | | |
| Excess of revenue over expenses | $1,154,868 | $1,019,171 |
| Province of British Columbia | | |
| - increase in debenture | 4,843,512 | 4,884,806 |
| - mortgage loan | 1,027,873 | - |
| | 7,026,253 | 5,903,977 |
| FUNDS WERE APPLIED TO: | | |
| Investment in rental housing | 1,027,873 | - |
| Reduction in long-term debt | | |
| - Canada Mortgage & Housing Corp. | 89,966 | 81,843 |
| - Mortgage from the Province of B.C. | 1,315 | - |
| - Province of British Columbia debenture | 5,898,893 | 8,759,209 |
| | 7,018,047 | 8,841,052 |
| (INCREASE) DECREASE IN WORKING CAPITAL | (8,206) | 2,937,075 |
| WORKING CAPITAL DEFICIENCY AT BEGINNING OF YEAR | 4,787,845 | 1,850,770 |
| WORKING CAPITAL DEFICIENCY AT END OF YEAR | $4,779,639 | $4,787,845 |

## PROVINCIAL RENTAL HOUSING CORPORATION

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 1. THE CORPORATION

The Provincial Rental Housing Corporation is incorporated under the Company Act of the Province of British Columbia and is a Housing Corporation and an agent of the Crown. It is wholly owned by the Province of British Columbia.

### 2. SIGNIFICANT ACCOUNTING POLICIES

a) Amortization Revenue

Amortization revenue represents amounts charged by the Corporation to the British Columbia Housing Management Commission, which manages the rental housing units of the Corporation.

The amount charged to the Commission is based on the acquisition costs of the housing units amortized generally over 50 years.

b) Investment in Rental Housing

Investment in rental housing is stated at cost less accumulated return of investment. The accumulated return of investment representing the excess of revenue over expenses is treated as a reduction, in lieu of depreciation, in the carrying value of investment in rental housing. The reduction is expected to write off the capital costs of the projects over a period of fifty years.

### 3. INVESTMENT IN RENTAL HOUSING

The investment of the Corporation in subsidized rental housing at December 31, 1984 was comprised of 99 projects and consisted of the following:

| | 1984 | 1983 |
|---|---|---|
| Properties eligible for Federal loans | $64,033,927 | $64,033,927 |
| Provincial share of joint Federal/ Provincial properties | 24,916,155 | 24,916,155 |
| Property not eligible for Federal loans | 1,027,873 | - |
| | 89,977,955 | 88,950,082 |
| Less - accumulated return of investments | 13,741,218 | 12,586,350 |
| | $76,236,737 | $76,363,732 |

## PROVINCIAL RENTAL HOUSING CORPORATION

## NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 4. LONG TERM DEBT

| | 1984 | 1983 |
|---|---|---|
| Province of British Columbia | | |
| 9.75% Debenture | $23,306,615 | $24,361,996 |
| 14.50% Mortgage loan | 1,027,873 | - |
| | 24,334,488 | 24,361,996 |
| Canada Mortgage and Housing Corporation Debenture mortgage loans | 46,511,369 | 46,593,211 |
| | 70,845,857 | 70,955,207 |
| Less - current portion | 91,281 | 81,842 |
| | $70,754,576 | $70,873,365 |

a) The provincial debenture is repayable on demand and is secured by a first floating charge on all the property, assets and undertakings of the Corporation.

The provincial mortgage loan is repayable to the Crown Land Account over 35 years. The loan bears interest at 14 1/2% compounded yearly and is a registered mortgage against the property.

b) The debenture mortgage loans are repayable to the Canada Mortgage and Housing Corporation over terms up to fifty years. These loans bear interest at rates from 8% to 10.75% and are secured by unregistered first mortgages on properties with a carrying value of $56,792,983.

The aggregate repayments of principal required to meet debt obligations in each of the next five years are as follows:

| | |
|---|---|
| 1985 | $ 91,281 |
| 1986 | $100,406 |
| 1987 | $110,452 |
| 1988 | $121,513 |
| 1989 | $133,693 |

### 5. ADMINISTRATION COSTS

No administration costs are charged to the Corporation for services performed by personnel of the Ministry of Lands, Parks and Housing.

# SCIENCE COUNCIL OF BRITISH OF COLUMBIA
# AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

Coopers & Lybrand

chartered accountants

a member firm of
Coopers & Lybrand (International)

## AUDITORS' REPORT

TO THE MINISTER OF UNIVERSITIES,

SCIENCE AND COMMUNICATIONS

We have examined the balance sheet of The Science Council of British Columbia and Secretariat on Science, Research and Development as at March 31, 1985 and the statements of research appropriations, expenditures and unexpended appropriations and operations appropriations, expenditures and unexpended appropriations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Council and Secretariat as at March 31, 1985 and the results of their operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
May 17, 1985

## THE SCIENCE COUNCIL OF BRITISH COLUMBIA
## AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
## BALANCE SHEET AS AT MARCH 31, 1985

### ASSETS

| | 1985<br>$ | 1984<br>$ |
|---|---|---|
| CASH AND SHORT-TERM DEPOSITS | 3,103,822 | 3,913,513 |
| ACCOUNTS RECEIVABLE | 43,315 | 40,553 |
| PREPAID EXPENSES | 1,611 | 4,339 |
| | 3,148,748 | 3,958,405 |

### LIABILITIES

| | 1985<br>$ | 1984<br>$ |
|---|---|---|
| ACCOUNTS PAYABLE AND ACCRUED LIABILITIES | 44,151 | 53,801 |

### UNEXPENDED APPROPRIATIONS

| | 1985<br>$ | 1984<br>$ |
|---|---|---|
| RESEARCH (note 2) | 3,055,659 | 3,809,585 |
| OPERATIONS | 48,938 | 95,019 |
| | 3,104,597 | 3,904,604 |
| COMMITMENTS (note 2) | | |
| | 3,148,748 | 3,958,405 |

APPROVED BY THE COUNCIL AND SECRETARIAT

Coopers & Lybrand

## THE SCIENCE COUNCIL OF BRITISH COLUMBIA
## AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
## STATEMENT OF RESEARCH APPROPRIATIONS, EXPENDITURES AND UNEXPENDED APPROPRIATIONS
### FOR THE YEAR ENDED MARCH 31, 1985

| | 1985<br>$ | 1984<br>$ |
|---|---|---|
| RESEARCH APPROPRIATIONS | | |
| Grants from the Province of British Columbia | 3,200,000 | 3,660,725 |
| Interest | 382,103 | 437,823 |
| Other | 10,344 | |
| | 3,592,447 | 4,098,548 |
| RESEARCH EXPENDITURES | | |
| Direct expenses and other | 5,070 | 1,608 |
| Graduate Research Engineering And Technology (GREAT) awards (see Schedule) | 609,481 | 511,458 |
| Grants (see Schedule) | 3,339,132 | 4,294,747 |
| Honoraria | 4,800 | 7,800 |
| Industrial Post-Doctoral Fellowships (IPDF) (see Schedule) | 162,500 | 53,125 |
| Public events | | 31,636 |
| Science and Engineering awards | 12,016 | 14,858 |
| Special requests (see Schedule) | 184,184 | 237,401 |
| Special projects (see Schedule) | 29,190 | 75,116 |
| | 4,346,373 | 5,227,749 |
| EXCESS OF EXPENDITURES OVER APPROPRIATIONS FOR THE YEAR | (753,926) | (1,129,201) |
| UNEXPENDED APPROPRIATIONS - BEGINNING OF YEAR | 3,809,585 | 4,938,786 |
| UNEXPENDED APPROPRIATIONS - END OF YEAR (encumbered by outstanding commitments) (note 2) | 3,055,659 | 3,809,585 |

## THE SCIENCE COUNCIL OF BRITISH COLUMBIA
## AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
## STATEMENT OF OPERATIONS APPROPRIATIONS, EXPENDITURES AND UNEXPENDED APPROPRIATIONS
FOR THE YEAR ENDED MARCH 31, 1985

| | 1985<br>$ | 1984<br>$ |
|---|---|---|
| OPERATIONS APPROPRIATIONS | | |
| Grants from the Province of British Columbia | 249,700 | 355,847 |
| Interest | 8,488 | 10,773 |
| | 258,188 | 366,620 |
| EXPENDITURES | | |
| Computer services | 3,750 | 3,009 |
| Consulting fees | 630 | 1,629 |
| Furniture and equipment | 22,986 | 4,582 |
| Information services | 3,203 | 15,644 |
| Leasehold improvements | 5,873 | |
| Meetings | 2,290 | 1,810 |
| Moving | 5,473 | |
| Personnel recruitment | 840 | |
| Photocopying and printing | 19,402 | 24,442 |
| Postage and courier | 4,553 | 7,841 |
| Professional fees | 5,898 | 8,585 |
| Publications | 895 | 1,285 |
| Rent | 46,718 | 53,572 |
| Salaries and employee benefits | 278,765 | 316,348 |
| Stationery and supplies | 2,877 | 3,769 |
| Telephone | 10,710 | 12,307 |
| Travel | 9,371 | 15,702 |
| | 424,234 | 470,525 |
| Other | | |
| British Columbia Computer Industry Software Study | ——— | 50,000 |
| | 424,234 | 520,525 |
| RECOVERY OF EXPENDITURES | | |
| British Columbia Health Care Research Foundation | 106,456 | 59,046 |
| British Columbia Innovation Office | 12,393 | |
| British Columbia Computer Industry Software Study | | 50,000 |
| Other | 1,116 | 7,352 |
| | 119,965 | 116,398 |
| EXCESS OF EXPENDITURES OVER APPROPRIATIONS FOR THE YEAR | (46,081) | (37,507) |
| UNEXPENDED APPROPRIATIONS - BEGINNING OF YEAR | 95,019 | 132,526 |
| UNEXPENDED APPROPRIATIONS - END OF YEAR | 48,938 | 95,019 |

## THE SCIENCE COUNCIL OF BRITISH COLUMBIA

## AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 1985

### 1. ACCOUNTING POLICIES

**Fixed Assets**

Fixed assets are not capitalized and depreciated as assets of the Council and Secretariat, but are written off in the period in which they are purchased.

Research Grants

Outstanding research grant commitments are conditional on receipt of satisfactory progress reports and are not recorded until actually disbursed.

### 2. RESEARCH GRANT COMMITMENTS (see Schedule)

During the year, the Council approved funding for research projects, awards, special requests and special projects totalling $3,670,546. At March 31, 1985, known outstanding commitments totalled $2,929,431 which, together with additional estimated renewed commitments for the year ending March 31, 1986 of $1,824,890, amount to $4,754,321 in known and estimated outstanding commitments.

The Council continued with an agreement whereby it shared certain costs associated with The B.C. Innovation Office with The Discovery Foundation until November 30, 1984, after which the Discovery Foundation took over the administration of the project. The Council transferred $34,731 to the Discovery Foundation, being the balance of funds which had been committed for the operations of the Innovation Office.

### 3. PUBLIC INFORMATION

During the year, the Council spent $28,876 on public information activities. An amount of $12,000 is committed for the production costs of a brochure in the next fiscal year.

### THE SCIENCE COUNCIL OF BRITISH COLUMBIA

### AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT

### SCHEDULE OF COMMITMENTS AND DISBURSEMENTS OF SCIENCE COUNCIL RESEARCH GRANTS

### FOR THE YEAR ENDED MARCH 31, 1985

| | Known outstanding commitments beginning of year $ | Additional commitments during year $ | Disbursed during year $ | Known outstanding commitments end of year $ | Estimated renewed commitments in 1985 - 1986 $ | Known and estimated outstanding commitments at March 31, 1985 $ |
|---|---|---|---|---|---|---|
| **RESEARCH GRANTS** | | | | | | |
| Research Competition #1 | 4,450 | | 4,450 | | | |
| Research Competition #2 | 28,453 | | 25,453 | 3,000 | | 3,000 |
| Research Competition #3 | 75,042 | (8,414) | 38,138 | 28,490 | | 28,490 |
| Research Competition #4 | 113,811 | (3,680) | 29,619 | 80,512 | | 80,512 |
| Research Competition #5 | 105,827 | (1,420) | 23,582 | 80,825 | | 80,825 |
| Research Competition #6 | 167,616 | (1,909) | 67,745 | 97,962 | | 97,962 |
| Research Competition #7 | 816,401 | (31,973) | 500,366 | 284,062 | | 284,062 |
| Research Competition #8 | 798,641 | (20,189) | 590,957 | 187,495 | | 187,495 |
| Research Competition #9 | 1,285,564 | (88) | 952,652 | 332,824 | | 332,824 |
| Research Competition #10 | | 1,074,041 | 526,030 | 548,011 | 752,244 | 1,300,255 |
| Research Competition #11 | | 1,704,146 | 580,140 | 1,124,006 | 588,646 | 1,712,652 |
| | 3,395,805 | 2,710,514 | 3,339,132 | 2,767,187 | 1,340,890 | 4,108,077 |
| **AWARDS** | | | | | | |
| GREAT's | | 609,481 | 609,481 | | 384,000 | 384,000 |
| IPDF's | 87,500 | 168,750 | 162,500 | 93,750 | 100,000 | 193,750 |
| | 87,500 | 778,231 | 771,981 | 93,750 | 484,000 | 577,750 |
| **SPECIAL REQUESTS** | | | | | | |
| Arts, Science and Technology Centre - Youth Fairs | | 11,940 | 10,746 | 1,194 | | 1,194 |
| B.C.S.T.A. Book Prize | | 10,000 | | 10,000 | | 10,000 |
| Innovation Co-ordinator | 73,438 | | 73,438 | | | |
| MacDonald Dettwiler - ROMAC | | 40,000 | 27,000 | 13,000 | | 13,000 |
| H.R. MacMillan Planetarium | 1,300 | | | 1,300 | | 1,300 |
| Methane Energy Development Office | | 53,000 | 53,000 | | | |
| Science Showcase | 20,000 | | 20,000 | | | |
| | 94,738 | 114,940 | 184,184 | 25,494 | | 25,494 |
| **SPECIAL PROJECTS** | | | | | | |
| Project Review Program | | 31,000 | | 31,000 | | 31,000 |
| Public Information | | 40,876 | 28,876 | 12,000 | | 12,000 |
| Schools' Book Prize | 5,329 | (5,015) | 314 | | | |
| | 5,329 | 66,861 | 29,190 | 43,000 | | 43,000 |
| | 3,583,372 | 3,670,546 | 4,324,487 | 2,929,431 | 1,824,890 | 4,754,321 |

Coopers
&Lybrand

# SIMON FRASER UNIVERSITY

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
Simon Fraser University, and

To the Minister of Universities, Science and Communications
Province of British Columbia:

I have examined the balance sheet of Simon Fraser University as at 31 March 1985 and the following statements for the year then ended:

Statement 2 - Statement of revenue and expenditures and changes in expendable fund balances

Statement 3 - Statement of changes in appropriated expendable funds

Statement 4 - Statement of changes in non-expendable funds

Statement 5 - Statement of changes in equity in plant assets

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these financial statements present fairly the financial position of the University as at 31 March 1985 and the results of its operations and changes in fund balances for the year then ended in accordance with accounting principles described in note 1 to the financial statements, applied, after giving retroactive effect to the change in the method of accounting for equipment and library acquisitions described in note 1h) to the financial statements, on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
13 June 1985

Statement 1

## SIMON FRASER UNIVERSITY

### Balance Sheet
### As at March 31, 1985

(thousands of dollars)

| ASSETS | 1985 | 1984 |
|---|---|---|
| Cash and short term investments | $ 28,212 | $ 25,767 |
| Accounts receivable | 2,804 | 1,949 |
| Inventories (Note 1e) | 1,312 | 1,479 |
| Prepaid expenses | 148 | 187 |
| Long term investments (market $1,983; 1984 $1,825) | 1,944 | 1,813 |
| Plant assets | | |
| Land and buildings (Note 1f) | 102,428 | 101,111 |
| Equipment (Note 1h) | 23,027 | 21,116 |
| Library acquisitions (Note 1h) | 17,484 | 15,886 |
| | $177,359 | $169,308 |

| LIABILITIES AND FUND BALANCES | | 1985 | 1984 |
|---|---|---|---|
| Bank loans (Note 2) | | $ 2,194 | $ 2,297 |
| Accounts payable and accrued liabilities (Note 6) | | 8,453 | 7,959 |
| Long term debt (Note 3) | | | |
| Canada Mortgage and Housing Corporation | | 3,372 | 3,400 |
| Capital Financing Authority | $45,307 | | |
| Less sinking fund (Note 3) | 4,564 | 40,743 | 40,720 |
| Non-expendable fund balances (Statement 4) | | | |
| Student loan | | 83 | 83 |
| Endowment | | 4,579 | 2,938 |
| Expendable fund balances | | | |
| Sponsored research (Statement 2) | | 1,670 | 1,798 |
| Specific purpose (Statement 2) | | 2,131 | 2,008 |
| Pension plan reserve (Note 5) | | 2,570 | 2,358 |
| Appropriated (Statement 3) | | | |
| General operating | | 9,695 | 8,251 |
| Capital | | 2,796 | 2,255 |
| Ancillary enterprises | | 439 | 174 |
| Unappropriated (Statement 2) | | | |
| General operating | | 209 | 927 |
| Capital | | 1,934 | 2,502 |
| Ancillary enterprises | | (67) | 69 |
| Equity in plant assets (Statement 5) | | 96,558 | 91,569 |
| | | $177,359 | $169,308 |

Approved by the Board of Governors:

E.H. Moonen
Chairman, Board of Governors

E.H. Scott, Ph.D.
Vice President, Finance

**Statement 2**

## SIMON FRASER UNIVERSITY

### Statement of Revenue and Expenditures and Changes in Expendable Fund Balances For the Year Ended March 31, 1985

(thousands of dollars)

| | General Operating | | Sponsored Research | | Specific Purpose (Schedule 2) | Ancillary Enterprises (Schedule 3) | Capital | | Totals | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1985 | 1984 | 1985 | 1984 | 1985 | 1985 | 1985 | 1984 | 1985 | 1984 |
| **REVENUE AND OTHER ADDITIONS** | | | | | | | | | | |
| Government grants and contracts | | | | | | | | | | |
| Province of British Columbia | $63,237 | $66,635 | $1,010 | $ 994 | $1,773 | | $ 7,184 | $ 6,628 | $ 73,204 | $ 75,886 |
| Government of Canada | 6 | | 6,560 | 5,842 | 840 | | | | 7,406 | 6,030 |
| Other governments | | 29 | 31 | 30 | 54 | | | | 85 | 102 |
| Student fees - credit courses | 10,521 | 9,104 | | | 653 | | | | 11,174 | 9,616 |
| - non-credit courses | 386 | 361 | | | 4 | | | | 390 | 398 |
| - other | 466 | 417 | | | | | | | 466 | 417 |
| Gifts, grants and bequests | 30 | 26 | 335 | 314 | 406 | | 60 | 50 | 831 | 773 |
| Sales of services and goods | | | | | | $3,687 | | | 3,687 | 3,587 |
| Investment income | 2,111 | 1,771 | | | 446 | | 566 | 466 | 3,123 | 2,587 |
| Miscellaneous income | 465 | 367 | 26 | | 82 | | 36 | 250 | 609 | 627 |
| Authorized capital borrowings | | | | | | | 1,299 | 4,220 | 1,299 | 4,220 |
| Interest earned on sinking fund | | | | | | | 420 | 251 | 420 | 251 |
| Interfund transfers in | 54 | 212 | 16 | 106 | 671 | | 1,071 | 1,945 | * | * |
| | 77,276 | 78,922 | 7,978 | 7,286 | 4,929 | 3,687 | 10,636 | 13,810 | 102,694 | 104,494 |
| **EXPENDITURES AND OTHER DEDUCTIONS** | | | | | | | | | | |
| Salaries - academic ranks | 26,171 | 26,331 | 371 | 343 | 738 | | | | 27,280 | 27,004 |
| - other instruction and research | 3,916 | 3,837 | 4,248 | 3,688 | 447 | | | | 8,611 | 7,660 |
| - other support staff | 22,150 | 22,876 | | | 1,225 | 482 | | | 23,857 | 24,410 |
| Total salaries | 52,237 | 53,044 | 4,619 | 4,031 | 2,410 | 482 | | | 59,748 | 59,074 |
| Employee benefits | 6,527 | 6,517 | 227 | 208 | 165 | 47 | | | 6,966 | 6,889 |
| Travel and personnel costs | 1,436 | 1,376 | 703 | 594 | 258 | 8 | | | 2,405 | 2,271 |
| Operating supplies and expenses | 5,670 | 5,810 | 1,141 | 837 | 709 | 76 | | | 7,596 | 7,292 |
| Equipment and furnishings | 288 | 337 | 1,103 | 924 | 364 | 13 | 1,467 | 1,208 | 3,235 | 2,870 |
| Equipment and facility rentals | 1,968 | 1,787 | 34 | 20 | 12 | | | | 2,014 | 1,825 |
| Library acquisitions | 1,672 | 1,553 | | | 21 | | | | 1,693 | 1,589 |
| Utilities | 2,426 | 2,284 | 4 | 4 | 22 | 196 | | | 2,648 | 2,483 |
| Scholarships, fellowships and bursaries | 2,200 | 1,854 | | | 645 | | | | 2,845 | 2,302 |
| Contract services | 1,603 | 1,655 | | | | 181 | | | 1,784 | 1,838 |
| Professional fees | 592 | 755 | 187 | 146 | 145 | 5 | | | 929 | 980 |
| Renovations and alterations | 375 | 468 | 10 | 11 | 8 | 167 | | | 560 | 686 |
| Debt servicing - interest | | | | | | 308 | 5,893 | 5,528 | 6,201 | 5,831 |
| - principal | | | | | | 27 | 1,435 | 1,076 | 1,462 | 1,101 |
| Cost of goods sold | | | | | | 2,062 | | | 2,062 | 1,939 |
| Capital acquisitions | | | | | | | 1,849 | 4,763 | 1,849 | 4,763 |
| Internal cost allocations | (1) | (2) | | | 1 | | | | | |
| External cost recoveries | (2,221) | (2,250) | | | (166) | (14) | | | (2,401) | (2,315) |
| Interfund transfers out | 1,561 | 2,471 | 78 | | 154 | | 19 | | * | * |
| Net transfer to non-expendable funds | 5 | | | | 58 | | | | 63 | 39 |
| Transfer to pension plan reserve (Note 5) | 212 | 1,288 | | | | | | | 212 | 1,288 |
| | 76,550 | 78,947 | 8,106 | 6,775 | 4,806 | 3,558 | 10,663 | 12,575 | 101,871 | 102,745 |
| **APPROPRIATIONS** (Statement 3) | | | | | | | | | | |
| Appropriations released from prior year | 4,431 | 7,178 | | | | 10 | 2,016 | 754 | 6,457 | 7,944 |
| New appropriations | (5,875) | (7,531) | | | | (275) | (2,557) | (1,509) | (8,707) | (9,116) |
| | (1,444) | (353) | | | | (265) | (541) | (755) | (2,250) | (1,172) |
| Net Increase (Decrease) During Year | (718) | (378) | (128) | 511 | 123 | (136) | (568) | 480 | (1,427) | 577 |
| Fund Balance at Beginning of Year | 927 | 1,305 | 1,798 | 1,287 | 2,008 | 69 | 2,502 | 2,022 | 7,304 | 6,727 |
| Fund Balance at End of Year | $ 209 | $ 927 | $1,670 | $1,798 | $2,131 | $(67) | $1,934 | $2,502 | $5,877 | $7,304 |

*Interfund transfers are excluded from totals.

## SIMON FRASER UNIVERSITY

Statement 3

### Statement of Changes in Appropriated Expendable Funds
### For the Year Ended March 31, 1985

(thousands of dollars)

| | General Operating | Ancillary Enterprises | Capital | Total 1985 | Total 1984 |
|---|---|---|---|---|---|
| Fund balance at beginning of year | $8,251 | $174 | $2,255 | $10,680 | $ 9,508 |
| Released from prior year's appropriation | (4,431) | (10) | (2,016) | (6,457) | (7,944) |
| Appropriations for the year | 5,875 | 275 | 2,557 | 8,707 | 9,116 |
| | $9,695 | $439 | $2,796 | $12,930 | $10,680 |
| **DETAIL OF FUND BALANCE AT END OF YEAR** | | | | | |
| Provision for non-recurring expenditures | $1,388 | | | $ 1,388 | $ 2,045 |
| Provision for authorized projects | | | $2,796 | 2,796 | 2,255 |
| Provision for equipment replacement and capital improvements | | $439 | | 439 | 174 |
| Provision for annualized costs | 461 | | | 461 | 783 |
| Authorized allocations to following fiscal year | 673 | | | 673 | 711 |
| Provision for research grants carryover | 741 | | | 741 | 542 |
| Reserve for self-insurance | 200 | | | 200 | 400 |
| Provision for library systems (GEAC) | 999 | | | 999 | |
| Provision for specific expenditure | 4,615 | | | 4,615 | 2,970 |
| Provision for contingencies | 618 | | | 618 | 800 |
| | $9,695 | $439 | $2,796 | $12,930 | $10,680 |

## SIMON FRASER UNIVERSITY

Statement 4

### Statement of Changes in Non-Expendable Funds For the Year Ended March 31, 1985

(thousands of dollars)

| | Student Loan | Endowment | Total 1985 | Total 1984 |
|---|---|---|---|---|
| **REVENUE AND OTHER ADDITIONS** | | | | |
| Province of British Columbia | | $ 100 | $ 100 | |
| Gifts, grants and bequests | | 1,478 | 1,478 | $ 508 |
| Interfund transfers | | 63 | 63 | 39 |
| Net increase during the year | | 1,641 | 1,641 | 547 |
| Fund balance at beginning of year | $83 | 2,938 | 3,021 | 2,474 |
| Fund balance at end of year | $83 | $4,579 | $4,662 | $3,021 |

## SIMON FRASER UNIVERSITY

**Statement 5**

### Statement of Changes in Equity in Plant Assets
### For the Year Ended March 31, 1985

(thousands of dollars)

| | 1985 | 1984 |
|---|---|---|
| EQUITY INCREASED BY | | |
| Additions to plant assets | | |
| Capitalized acquisitions | | |
| - Capital Fund | $ 1,849 | $ 4,763 |
| Equipment expensed when acquired | | |
| - Capital Fund | 1,467 | 1,208 |
| - Operating Fund | 288 | 337 |
| - Sponsored Research Fund | 1,103 | 924 |
| - Specific Purpose Fund | 364 | 395 |
| Library acquisitions expensed when acquired | | |
| - Operating Fund | 1,672 | 1,553 |
| - Specific Purpose Fund | 21 | 36 |
| Pre-1984 equipment and library acquisitions expensed | | 29,643 |
| | 6,764 | 38,859 |
| Repayments of capital borrowings from provincial government grants | 1,015 | 825 |
| Interest earned on sinking fund | 420 | 251 |
| Ancillary enterprise operations | 27 | 25 |
| | 8,226 | 39,960 |
| EQUITY DECREASED BY | | |
| Net capital borrowings | 1,299 | 4,220 |
| Equipment written off | 1,844 | 5,332 |
| Library dispositions | 94 | 337 |
| | 3,237 | 9,889 |
| Net increase during year | 4,989 | 30,071 |
| Equity at beginning of year | 91,569 | 61,498 |
| Equity at end of year | $96,558 | $91,569 |

## NOTES TO FINANCIAL STATEMENTS

March 31, 1985

1) Significant Accounting Policies

a) General

These financial statements have been prepared in accordance with accounting principles generally accepted for universities as described in the "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada", published in 1984 by the Canadian Association of University Business Officers (CAUBO).

b) Fund Accounting

The University accounts are maintained in conformity with fund accounting procedures in order to recognize restrictions imposed on the use of resources. Under these procedures, resources are classified into funds in accordance with objectives authorized by the Board of Governors or otherwise specified.

Funds have been classified as expendable or non-expendable. Expendable funds are those which may be expended in their entirety within any specified restrictions. Non-expendable funds must be maintained at no less than the original fund balance.

Funds have been combined for reporting purposes into the following major groups:

Expendable funds:

- General Operating Fund comprises funds used in the general operations of the University.
- Specific Purpose Fund consists of grants and donations for designated purposes and income earned on endowment funds.
- Sponsored Research Fund consists of gifts, grants or research contracts which are specifically earmarked for support of research activities.
- Ancillary Enterprises provide goods and services supplementary to the primary functions of teaching and research on a charge-for-service basis. These enterprises include residences and bookstore. Expenses include direct operating costs and payments of interest and principal on debentures relating to the residences. No administrative overhead has been applied except for imputed interest on bookstore inventory balances.
- Capital Fund comprises amounts received for the acquisition of capital assets, major renovations, and repayment of long term debt.

Non-expendable funds:

- Endowment Fund consists of amounts received or appropriated with the stipulation that the principal will be invested and the resultant earned income expended for specific purposes.

- Student Loan Fund is a revolving fund from which loans are made to students.

The balance sheet consolidates the assets and liabilities of all funds. Statements and schedules of revenue and expenditures and changes in fund balances show the revenue and expenditures in each fund.

c) Accrual Accounting

The University follows the accrual basis of accounting as recommended by CAUBO. Revenue is recorded when received or receivable and expenditures when goods or services are received. Employee vacation pay entitlements are not accrued.

d) Appropriations

Appropriations are established for future expenditures of a specific or major nature and to make provision for certain unexpended allocations. Provision has been made in the General Operating Fund for the costs of approved early retirements and buy-outs.

e) Inventories

Inventories of supplies are stated at cost. Inventories of merchandise held for resale are stated at the lower of cost and net realizable value.

f) Land, Building and Equipment

Construction costs for buildings and other facilities, including original equipment and furniture, major renovation costs and new equipment funded under the Educational Institution Capital Finance Act are capitalized in the Capital Fund. Other equipment and furniture are expensed as the costs are incurred in the various funds.

In accordance with CAUBO guidelines capital items expensed in all funds have been recorded at cost on the Balance Sheet with offsetting credits to the equity account. The balance as at March 31, 1985 includes items expensed during 1984/85 and the seven preceding years. The March 31, 1984 balance has been adjusted accordingly.

The University is a member of the Western Canadian Universities Marine Biological Society (WCUMBS) which operates a research facility at Bamfield, British Columbia. Contributions in the amount of $347,000 to WCUMBS for capital acquisitions are recorded as plant assets on the Balance Sheet. No other amounts pertaining to WCUMBS are included.

No provision is made for depreciation of buildings and equipment.

### g) Capital Transactions

Certain capital fund expenditures are financed under borrowing authority granted by the Province of British Columbia. These authorized borrowings are shown under "Revenue and Other Additions" in Statement 2. Payments for capitalized assets and repayment of debt are shown under "Expenditures and Other Deductions".

Acquisition costs are added and borrowings are deducted from the Equity in Plant Assets account in Statement 5. Sinking fund deposits and interest earnings are added thereto.

### h) Change in Accounting Policy

In previous years equipment expenses in the various funds and library acquisitions in excess of base level were not recorded as assets. In order to conform with CAUBO guidelines these expenditures are now capitalized on the Balance Sheet as well as being expensed in the individual funds. The offset is recorded in the Equity in Plant Assets account. Equipment items are retained on the Balance Sheet for eight years and then deleted; library holdings are reduced in the year items are removed from the collection. These changes are disclosed in Statement 5.

## 2) Bank Loans and Accounts Payable

Demand notes totalling $2,194,000 are payable to the Bank of Nova Scotia at the prime interest rate. They represent interim financing for capital construction projects as authorized by the provisions of the Educational Institution Capital Finance Act. Bank loans are retired from the proceeds of long term debt issued under the authority of the Act.

Accounts payable and receivable include accrued interest in the amount of $1,654,000 (1984-$955,000) on short and long term borrowings.

## 3) Long Term Debt

### A. Canada Mortgage & Housing Corporation

| Maturity Date | Interest Rate | Balance Outstanding Mar 31/85 | Balance Outstanding Mar 31/84 | Annual Payment Including Interest |
|---|---|---|---|---|
| | | | (thousands of dollars) | |
| Jan 1, 2017 | 5.375% | $ 188 | $ 191 | $ 12 |
| Jan 2, 2018 | 5.875% | 942 | 951 | 65 |
| Jul 1, 2019 | 6.875% | 2,242 | 2,258 | 171 |
| Total | | $3,372 | $3,400 | $248 |

The debentures are secured by a floating charge on the student residences.

## B. Capital Financing Authority

| Maturity Date | Interest Rate | Face Value | Sinking Fund Balance | Balance Outstanding | | Annual Payments |
|---|---|---|---|---|---|---|
| | | | | Mar 31/85 | Mar 31/84 | |
| | | | (thousands of dollars) | | | |
| Dec 1, 1986 | 16.875% | $ 292 | $ 74 | $ 218 | $ 249 | $ 76 |
| Jul 6, 1991 | 13.50 | 458 | | 458 | | 113 |
| Jun 9, 1998 | 9.41 | 2,000 | 502 | 1,498 | 1,592 | 237 |
| Jan 10, 1999 | 9.82 | 2,000 | 428 | 1,572 | 1,661 | 245 |
| Mar 9, 1999 | 10.16 | 3,700 | 746 | 2,954 | 3,110 | 466 |
| Apr 10, 1999 | 10.26 | 800 | 163 | 637 | 671 | 102 |
| Nov 9, 1999 | 10.68 | 3,700 | 615 | 3,085 | 3,233 | 485 |
| Mar 10, 2000 | 12.74 | 2,000 | 332 | 1,668 | 1,746 | 304 |
| Sep 10, 2000 | 12.55 | 2,100 | 275 | 1,825 | 1,903 | 315 |
| Mar 10, 2001 | 13.13 | 210 | 26 | 184 | 192 | 33 |
| Apr 10, 2001 | 13.66 | 2,500 | 206 | 2,294 | 2,370 | 396 |
| May 8, 2001 | 13.69 | 2,280 | 186 | 2,094 | 2,163 | 362 |
| Jul 10, 2001 | 14.81 | 1,880 | 150 | 1,730 | 1,785 | 320 |
| Oct 1, 2001 | 17.00 | 1,000 | 78 | 922 | 951 | 192 |
| Mar 10, 2002 | 16.10 | 1,756 | 130 | 1,626 | 1,674 | 321 |
| May 10, 2002 | 15.25 | 1,980 | 102 | 1,878 | 1,932 | 345 |
| Jun 10, 2002 | 14.96 | 1,000 | 51 | 949 | 976 | 171 |
| Aug 10, 2002 | 16.53 | 1,400 | 70 | 1,330 | 1,367 | 262 |
| Oct 8, 2002 | 14.16 | 2,000 | 98 | 1,902 | 1,954 | 327 |
| Nov 10, 2002 | 13.43 | 1,607 | 78 | 1,529 | 1,570 | 251 |
| Dec 10, 2002 | 12.01 | 1,000 | 48 | 952 | 977 | 142 |
| Apr 5, 2003 | 11.59 | 2,000 | 50 | 1,950 | 2,000 | 276 |
| May 2, 2003 | 11.53 | 2,545 | 63 | 2,482 | 2,545 | 349 |
| Aug 2, 2003 | 11.53 | 1,000 | 24 | 976 | 1,000 | 137 |
| Dec 1, 2003 | 11.79 | 1,000 | 23 | 977 | 1,000 | 140 |
| Mar 1, 2004 | 12.13 | 2,099 | 46 | 2,053 | 2,099 | 300 |
| Apr 2, 2004 | 12.60 | 1,000 | | 1,000 | | 148 |
| Total (Statement 1) | | $45,307 | $4,564 | $40,743 | $40,720 | $6,815 |

Annual payments consist of interest and sinking fund payments which are financed by the Province of British Columbia. Payments made in 1984/85 totalled $6,617,000 (1983/84 $5,668,000). The payments to the sinking fund are based on the discounted present values required to fund fully the repayment of the debt by respective maturity dates. The sinking fund balance consists of total sinking fund installments to March 31, 1985 plus interest earned thereon. Sinking fund payments made during 1984/85 amounted to $1,015,000 (1983/84 $825,000). Earned interest thereon recorded for 1984/85 is $420,000 (1983/84 $251,000).

The long term debt includes $193,000 repayable in U.S. funds. This amount was recorded at the Canadian equivalent as at the date of receipt and is currently shown at $218,000 Canadian. If this amount were based on the exchange rate prevailing on March 31, 1985, the Canadian equivalent would be $267,000.

### 4) Commitments - Capital Fund

Total commitments under contracts for capital projects amount to $213,000 as at March 31, 1985 (March 31, 1984 $85,000).

### 5) Pension Plans

The University has two non-contributory pension plans. The administrative plan provides benefits based on years of service and the average of the best 5 years basic salary. Based on the actuarial determinations as at January 1, 1983, the plan is on a sound actuarial basis. The academic plan generally provides benefits on a money purchase basis but includes an option available to members who were in the plan at March 20, 1973 to choose benefits based on years of service and the average of the best 5 years basic salary. The actuarial liability resulting from the plan amendments of January 1, 1981 has been recognized by a pension reserve fund which is increased each year by application of the valuation rate of interest (9%) assumed by the fund actuary. The reserve has been increased from $2,358,000 at March 31, 1984 to $2,570,000 as at March 31, 1985.

Pension contributions, including government pension plan, in the amount of $4,513,000 were charged to the General Operating Fund in 1984/85. ($4,633,000 in 1983/84).

### 6) Group Life and Disability Insurance Policies

From 1971 to April 30, 1984, the University of British Columbia, Simon Fraser University and the University of Victoria participated in a joint committee (FRIBCO) to administer the reserve funds relating to the universities' group life and disability insurance policies. After the termination of the arrangement, Simon Fraser University received $888,000 from FRIBCO as its share of funds accumulated to meet liabilities to employees under the benefit plans. Of this amount, $879,000 is shown under "accounts payable and accrued liabilities" on the Balance Sheet.

### 7) Restatement of Comparative Figures

Certain 1984 figures in the financial statements have been restated in order to conform with the financial statement presentation adopted in 1985.

The reporting of funds has been changed to identify Ancillary Enterprises and Sponsored Research as separate funds. The March 31, 1984 fund balances for Operating and Specific Purpose have been adjusted accordingly.

Schedule 1

## SIMON FRASER UNIVERSITY

### Schedule of General Operating Expenditures
### For the Year Ended March 31, 1985

(thousands of dollars)

| | Academic | Library | Student Services and Awards | Plant and Maintenance | Computing Centre | Administration and General | Total Expenditures 1985 | Total Expenditures 1984 |
|---|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | | |
| Salaries | | | | | | | | |
| Academic ranks | $ 26,171 | | | | | | $ 26,171 | $ 26,33 |
| Other instruction and research | 3,916 | | | | | | 3,916 | 3,83 |
| Other support staff | 6,977 | $ 3,042 | $ 2,640 | $ 2,279 | $ 2,456 | $ 4,756 | 22,150 | 22,876 |
| Total salaries | 37,064 | 3,042 | 2,640 | 2,279 | 2,456 | 4,756 | 52,237 | 53,044 |
| Employee benefits | 4,469 | 403 | 297 | 324 | 330 | 704 | 6,527 | 6,517 |
| Travel and personnel costs | 819 | 11 | 224 | 13 | 45 | 324 | 1,436 | 1,376 |
| Operating supplies and expenses | 2,465 | 223 | 392 | 1,055 | 831 | 704 | 5,670 | 5,810 |
| Equipment and furnishings | 229 | 9 | 24 | 2 | 3 | 21 | 288 | 337 |
| Equipment and facility rentals | 404 | 82 | 16 | 8 | 1,381 | 77 | 1,968 | 1,787 |
| Library acquisitions | | 1,672 | | | | | 1,672 | 1,553 |
| Utilities | 351 | 22 | 35 | 1,906 | 23 | 89 | 2,426 | 2,284 |
| Scholarships, fellowships, and bursaries | | | 2,200 | | | | 2,200 | 1,854 |
| Contract services | | 102 | | 1,496 | | 5 | 1,603 | 1,655 |
| Professional fees | 72 | | 22 | 70 | 1 | 427 | 592 | 755 |
| Renovations and alterations | 78 | 8 | 20 | 125 | 65 | 79 | 375 | 468 |
| Internal cost allocations | 2,561 | 296 | 79 | 77 | (4,621) | 1,607 | (1) | (2) |
| External cost recoveries | (30) | (162) | (559) | (477) | (682) | (311) | (2,221) | (2,250) |
| Total | $ 48,482 | $ 5,708 | $ 5,390 | $ 6,878 | $ (168) | $ 8,482 | $ 74,772 | $ 75,188 |

Prepared without audit

Schedule 2

## SIMON FRASER UNIVERSITY

### Schedule of Revenue and Expenditures and Changes in Specific Purpose Fund
### For the Year Ended March 31, 1985

(thousands of dollars)

| | Scholarships and Bursaries | Other Grants & Programs | Total 1985 | Total 1984 |
|---|---|---|---|---|
| **REVENUE AND OTHER ADDITIONS** | | | | |
| Government grants and contracts - provincial | $158 | $1,615 | $1,773 | $1,629 |
| - federal | | 840 | 840 | 188 |
| - other | 46 | 8 | 54 | 43 |
| Student fees - credit courses | | 653 | 653 | 512 |
| - non credit courses | | 4 | 4 | 37 |
| Gifts, grants and bequests | 257 | 149 | 406 | 383 |
| Investment income | 389 | 57 | 446 | 350 |
| Miscellaneous income | | 82 | 82 | 10 |
| Interfund transfers in | | 671 | 671 | 530 |
| | 850 | 4,079 | 4,929 | 3,682 |
| **EXPENDITURES AND OTHER DEDUCTIONS** | | | | |
| Salaries - Academic ranks (Faculty) | | 738 | 738 | 330 |
| - other instruction and research | | 447 | 447 | 135 |
| - other support staff | | 1,225 | 1,225 | 1,043 |
| Total salaries | | 2,410 | 2,410 | 1,508 |
| Employee benefits | | 165 | 165 | 108 |
| Travel and personnel costs | | 258 | 258 | 284 |
| Operating supplies and expenses | | 709 | 709 | 586 |
| Equipment and furnishings | | 364 | 364 | 395 |
| Equipment and facility rentals | | 12 | 12 | 15 |
| Library acquisitions | | 21 | 21 | 36 |
| Utilities | | 22 | 22 | 14 |
| Scholarships, fellowships, and bursaries | 632 | 13 | 645 | 448 |
| Professional fees | | 145 | 145 | 79 |
| Renovations and alterations | | 8 | 8 | 2 |
| Internal cost allocations | | 1 | 1 | 2 |
| External cost recoveries | | (166) | (166) | (51) |
| Interfund transfers out | 109 | 45 | 154 | 322 |
| Net transfer to non-expendable fund | 58 | | 58 | 39 |
| | 799 | 4,007 | 4,806 | 3,787 |
| Net Increase (Decrease) during year | 51 | 72 | 123 | (105) |
| Fund balance at beginning of year | 388 | 1,620 | 2,008 | 2,113 |
| Fund balance at end of year | $439 | $1,692 | $2,131 | $2,008 |

Prepared without audit

Schedule 3

## SIMON FRASER UNIVERSITY

### Schedule of Revenue and Expenditures and Changes in Ancillary Enterprises Fund
For the Year Ended March 31, 1985

(thousands of dollars)

| | Bookstore | Residences | Total 1985 | Total 1984 |
|---|---|---|---|---|
| **REVENUE** | | | | |
| Sales of services and products | $2,448 | $1,239 | $3,687 | $3,587 |
| **EXPENDITURES** | | | | |
| Salaries | 343 | 139 | 482 | 491 |
| Employee benefits | 33 | 14 | 47 | 56 |
| Travel and other personnel costs | 1 | 7 | 8 | 17 |
| Expendable supplies | 35 | 41 | 76 | 59 |
| Equipment and furnishings | 10 | 3 | 13 | 6 |
| Equipment rentals | | | | 3 |
| Utilities | 12 | 184 | 196 | 181 |
| Contract services | 17 | 164 | 181 | 183 |
| Professional fees | 4 | 1 | 5 | |
| Renovations and alterations | | 167 | 167 | 205 |
| Debt servicing - interest | 87 | 221 | 308 | 303 |
| - principal | | 27 | 27 | 25 |
| Cost of goods sold | 2,062 | | 2,062 | 1,939 |
| External cost recoveries | | (14) | (14) | (14) |
| | 2,604 | 954 | 3,558 | 3,454 |
| **APPROPRIATIONS** | | | | |
| Appropriations released from prior year | | 10 | 10 | 12 |
| New appropriations | | (275) | (275) | (99) |
| | | (265) | (265) | (87) |
| Net increase (decrease) during year | (156) | 20 | (136) | 46 |
| Fund balance at beginning of year | 27 | 42 | 69 | 23 |
| Fund balance at end of year | $(129) | $62 | $(67) | $69 |

Prepared without audit

# UNIVERSITIES COUNCIL

**Morgan & Company**
Chartered Accountants
1210 - 675 West Hastings Street
Vancouver, B C V6B 1N2
Telephone (604) 687-5841

## AUDITORS' REPORT

The Members

Universities Council

We have examined the statement of financial position of the Universities Council as at March 31, 1985 and the statement of changes in operating fund balances for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Council as at March 31, 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Vancouver, Canada
June 7, 1985

Chartered Accountants

## UNIVERSITIES COUNCIL
## STATEMENT OF FINANCIAL POSITION
## MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| **ASSETS** | | |
| Cash | $ 16,335 | $ 17,065 |
| Short term deposits | 130,000 | 190,000 |
| Accrued interest receivable | | 1,225 |
| Account receivable | 17 | 1,360 |
| Furniture and equipment (Note 1) | | |
| | 146,352 | 209,680 |
| Funds held for external organizations and others (Note 3) | 96,128 | 136,370 |
| | $242,480 | $346,050 |
| **LIABILITIES** | | |
| Accounts payable | $ 21,829 | $ 26,252 |
| Unexpended funds held for external organizations and others (Note 3) | 96,128 | 136,370 |
| **UNEXPENDED OPERATING FUNDS** | | |
| Fund balances: | | |
| Unappropriated | 18,692 | 42,683 |
| Appropriated | 105,831 | 140,745 |
| | 124,523 | 183,428 |
| | $242,480 | $346,050 |

Approved by:

Chairman

Vice Chairman

## UNIVERSITIES COUNCIL
## STATEMENT OF CHANGES IN OPERATING FUND BALANCES
## FOR THE YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| REVENUE | | |
| Grant - Province of British Columbia | $530,700 | $566,000 |
| Interest earned | 15,617 | 22,174 |
| Other income | | 28 |
| | 546,317 | 588,202 |
| EXPENDITURE | | |
| Recurring | | |
| Members' per diems | 63,850 | 75,000 |
| Employees' remuneration | 251,599 | 271,800 |
| Employee benefits | 35,429 | 41,199 |
| Travel, meetings and conferences | 45,474 | 51,503 |
| Administrative, office and library | 48,838 | 57,201 |
| Space rental, Vancouver and Victoria | 80,306 | 73,468 |
| | 525,496 | 570,171 |
| Non-recurring | | |
| Fees - independent consultants | 9,863 | 34,494 |
| Grants and subsidies | 25,010 | 17,000 |
| Furniture and equipment (Note 1) | 4,853 | |
| One time payment - continuing staff | 5,086 | |
| | 44,812 | 51,494 |
| | 570,308 | 621,665 |
| CHANGE IN YEAR | (23,991) | (33,463) |
| Deduct: appropriation for year | | 197,000 |
| UNAPPROPRIATED FUND BALANCE, beginning of year | 42,683 | 273,146 |
| UNAPPROPRIATED FUND BALANCE, end of year | $ 18,692 | $ 42,683 |
| APPROPRIATED FUND BALANCE, beginning of year | $140,745 | |
| Appropriation established | | $197,000 |
| Expenditure - Strategic Planning Project | 34,914 | 56,225 |
| APPROPRIATED FUND BALANCE, end of year | $105,831 | $140,745 |

# UNIVERSITIES COUNCIL
## NOTES TO FINANCIAL STATEMENTS
## MARCH 31, 1985

### 1. ACCOUNTING POLICY

Office furniture and equipment purchases are charged to expenditures when acquired. The cumulative cost of office furniture and equipment charged to expenditures since November 1, 1978 amounts to $54,118 (1984: $49,265).

### 2. INCOME TAXES

The Universities Council is an agent of the Crown in right of the Province of British Columbia. As such no income taxes are payable.

### 3. FUNDS HELD FOR EXTERNAL ORGANIZATIONS AND OTHERS

The Universities Council acts as recipient and disbursing agent of grant funding provided by the Ministry of Universities, Science and Communications for certain external organizations and for designated projects or activities.

### 4. COMMITMENT

The Universities Council has leased realty at an annual cost of approximately $75,000 to September 30, 1989.

### 5. STATEMENT OF CHANGES IN FINANCIAL POSITION

A Statement of Changes in Financial Position has not been prepared as its inclusion with these financial statements would not be meaningful.

## UNIVERSITY OF BRITISH COLUMBIA

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

### AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
The University of British Columbia, and

To the Minister of Universities, Science and Communications
Province of British Columbia:

I have examined the balance sheet of the University of British Columbia as at 31 March 1985 and the following statements for the year then ended:

Statement 2 - Statement of changes in appropriated fund balances
Statement 3 - Statement of changes in unappropriated fund balances
Statement 4 - Statement of changes in specific purposes fund balance
Statement 5 - Statement of changes in sponsored research funds balance
Statement 6 - Statement of changes in ancillary enterprises fund balance
Statement 7 - Statement of changes in capital fund balance
Statement 8 - Statement of changes in student loan and endowment principal fund balances
Statement 9 - Statement of equity in plant assets

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these financial statements present fairly the financial position of the University as at 31 March 1985 and the results of its operations and changes in fund balances for the year then ended in accordance with accounting principles described in note 1 to the financial statements, applied, after giving retroactive effect to the changes regarding plant assets and long term investment income described in note 2 to the financial statements, on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
18 June 1985

STATEMENT 1

## THE UNIVERSITY OF BRITISH COLUMBIA

## BALANCE SHEET

AS AT MARCH 31, 1985

(thousands of dollars)

### ASSETS

| | | 1985 | 1984 |
|---|---|---|---|
| Cash and bank deposit notes | | $ 42,846 | $ 29,796 |
| Investments at cost - (Note 1(i))<br>(market value $83,001 - 1984 $86,088) | | 81,337 | 86,550 |
| Accounts receivable | | 25,018 | 19,469 |
| Student loans receivable | | 523 | 440 |
| Inventories | | 5,645 | 4,991 |
| Joint venture interest in Western Canadian Universities Marine Biological Station | | 889 | 851 |
| Investment in teaching facilities at associated hospitals | $11,358 | | |
| Less amortization | 1,565 | 9,793 | 9,919 |
| Plant assets at cost (Statement 9) | | | |
| Land and site improvements | | 29,221 | 28,361 |
| Buildings | | 353,889 | 332,043 |
| Equipment and furnishings | | 91,793 | 83,124 |
| | | $640,954 | $595,544 |

### LIABILITIES AND FUND BALANCES

| | | 1985 | 1984 |
|---|---|---|---|
| Accounts payable and accrued liabilities | | $ 26,251 | $ 24,093 |
| Deferred income - fees and services | | 1,527 | 1,548 |
| Group Life/Disability Insurance Reserve - (Note 8) | | 5,392 | - |
| Bank loans and Promissory Notes - (Note 4) | | 19,139 | 14,398 |
| Long-term debt - (Note 4) | $129,495 | | |
| Less sinking fund | 11,135 | 118,360 | 112,806 |
| | | 170,669 | 152,845 |
| Fund balances: | | | |
| Expendable | | | |
| Appropriated (Statement 2) | | | |
| General purpose operating | | 1,898 | 259 |
| Ancillary enterprises | | 359 | 1,520 |
| Capital | | 4,233 | 5,552 |
| | | 6,490 | 7,331 |
| Unappropriated (Statement 3) | | | |
| General purpose operating | | 14 | 1,074 |
| Specific purposes | | 17,202 | 15,808 |
| Sponsored research | | 17,753 | 14,887 |
| Ancillary enterprises | | 625 | 1,111 |
| Capital | | 2,641 | 1,195 |
| | | 38,235 | 34,075 |
| Non-Expendable (Statement 8) | | | |
| Student loan | | 1,342 | 1,347 |
| Endowment Principal | | 78,519 | 74,186 |
| | | 79,861 | 75,533 |
| Equity in joint venture | | 889 | 851 |
| Equity in plant assets (Statement 9) | | 344,810 | 324,909 |
| | | $640,954 | $595,544 |

Approved

D.G.A. McLean
Chairman, Board of Governors

A.B. Gellatly
Vice President - Administration & Finance

(See accompanying notes to the financial statements)

## THE UNIVERSITY OF BRITISH COLUMBIA
## STATEMENT OF CHANGES IN APPROPRIATED FUND BALANCES
## FOR THE YEAR ENDED MARCH 31, 1985

STATEMENT 2

(thousands of dollars)

| | General Purpose Operating | | Ancillary Enterprises | | Capital | |
|---|---|---|---|---|---|---|
| | 1985 | 1984 | 1985 | 1984 | 1985 | 1984 |
| Balance, beginning of year | $ 259 | $ 2,501 | $ 1,520 | $ - | $ 5,552 | $ 5,282 |
| Deduct: | | | | | | |
| Expended from prior years' appropriations (Statement 3) | 259 | 2,501 | 1,520 | - | 5,552 | 5,282 |
| | - | - | - | - | - | - |
| Add: | | | | | | |
| Appropriations for the year (Statement 3) | 1,898 | 259 | 359 | 1,520 | 4,233 | 5,552 |
| Balance, end of year | $ 1,898 | $ 259 | $ 359 | $ 1,520 | $ 4,233 | $ 5,552 |
| **Detail of year end balance** | | | | | | |
| Faculties and Department - operating expenses | $ 1,037 | $ 196 | $ | $ | $ | $ |
| Renovation projects | 36 | 63 | | | | |
| Early termination arrangments | 362 | | | | | |
| Library books and periodicals | 463 | | | | | |
| Replacement of teaching equipment | | | | | 470 | 558 |
| Capital development and facilities | | | 359 | 1,520 | 3,763 | 4,994 |
| | $ 1,898 | $ 259 | $ 359 | $ 1,520 | $ 4,233 | $ 5,552 |

(See accompanying notes to the financial statements)

Statement of Changes in Appropriated
Fund Balances

## THE UNIVERSITY OF BRITISH COLUMBIA

## STATEMENT OF CHANGES IN UNAPPROPRIATED FUND BALANCES

## FOR THE YEAR ENDED MARCH 31, 1985

STATEMENT 3

(thousands of dollars)

| | General Purpose Operating | | Specific Purposes | Sponsored Research | Ancillary Enterprises | Capital | Totals | |
|---|---|---|---|---|---|---|---|---|
| | 1985 | 1984 | 1985 | 1985 | 1985 | 1985 | 1985 | 1984 |
| | | | (Statement 4) | (Statement 5) | (Statement 6) | (Statement 7) | | |
| Revenue and other additions: | | | | | | | | |
| Government grants and contracts | | | | | | | | |
| Government of Canada | $ 200 | $ 200 | $ 2,037 | $ 43,925 | $ | $ 4 | $ 46,166 | $ 39,691 |
| Province of British Columbia | 171,678 | 180,713 | 4,178 | 4,840 | | 21,393 | 202,089 | 212,289 |
| Early termination | 2,345 | | | | | | 2,345 | |
| Municipalities | | | 8 | 20 | | | 28 | 38 |
| Other governments | | | 20 | 40 | | | 60 | 189 |
| Foreign governments | | | 44 | 1,349 | | | 1,393 | 1,645 |
| Student fees | 36,558 | 30,706 | | | | | 36,558 | 30,833 |
| Bequests, donations and non government grants | | | 4,756 | 12,730 | | 6,880 | 24,366 | 16,987 |
| Sales and services | 492 | 457 | 960 | 192 | 28,891 | | 30,535 | 30,287 |
| Income from investments | 3,122 | 3,276 | 9,285 | | 245 | 740 | 13,392 | 12,190 |
| Loans | | | | | 57 | 8,475 | 8,532 | 605 |
| | 214,395 | 215,352 | 21,288 | 63,096 | 29,193 | 37,492 | 363,464 | 344,754 |
| Expenses and other deductions: | | | | | | | | |
| Salaries - Academic | 94,382 | 98,037 | 3,955 | 11,153 | | | 109,490 | 110,447 |
| - Student service | 4,943 | 4,998 | 1,960 | 6,928 | | | 13,831 | 12,939 |
| - Staff | 63,167 | 63,307 | 2,367 | 14,081 | 8,078 | 349 | 88,042 | 87,913 |
| | 162,492 | 166,342 | 8,282 | 32,162 | 8,078 | 349 | 211,363 | 211,299 |
| Benefits | 19,471 | 19,558 | 444 | 1,927 | 733 | 22 | 22,597 | 22,456 |
| Travel, field trips, moving | 2,324 | 2,346 | 1,269 | 3,538 | | 11 | 7,142 | 6,790 |
| Library acquisitions | 4,157 | 4,086 | 271 | 342 | | | 4,770 | 5,459 |
| Operational supplies and expenses | 13,983 | 15,668 | 3,124 | 10,660 | 2,615 | 612 | 30,994 | 31,239 |
| Furniture and equipment | 3,388 | 2,145 | 2,151 | 8,260 | 277 | 822 | 14,898 | 12,145 |
| Utilities | 7,093 | 7,107 | 87 | 411 | 1,050 | 19 | 8,660 | 8,462 |
| Renovations and alterations | 2,536 | 1,812 | 130 | 411 | 1,931 | 1,315 | 6,323 | 4,424 |
| Scholarships, fellowships and bursaries | 3,002 | 2,831 | 3,625 | 739 | | | 7,366 | 5,926 |
| Professional fees | 1,080 | 625 | 245 | 939 | | 1,148 | 3,412 | 2,847 |
| Cost of goods sold | | | | | 11,688 | | 11,688 | 10,597 |
| Debt servicing | | | | | 2,761 | 14,785 | 17,546 | 16,364 |
| Building contracts | | | | | | 21,289 | 21,289 | 8,497 |
| Internal cost recoveries | ( 1,007) | ( 828) | 49 | 958 | | | | |
| External cost recoveries | ( 4,703) | ( 4,660) | ( 1,443) | ( 128) | | | ( 6,274) | ( 6,092) |
| | 213,816 | 217,032 | 18,234 | 60,219 | 29,133 | 40,372 | 361,774 | 340,413 |
| Change in year | 579 | ( 1,680) | 3,054 | 2,877 | 60 | ( 2,880) | 3,690 | 4,341 |
| Add: | | | | | | | | |
| Expended from prior years' appropriations (Statement 2) | 259 | 2,501 | | | 1,520 | 5,552 | 7,331 | 7,783 |
| Deduct: | | | | | | | | |
| Appropriations for the year (Statement 2) | 1,898 | 259 | | | 359 | 4,233 | 6,490 | 7,331 |
| Net change for the year | ( 1,060) | 562 | 3,054 | 2,877 | 1,221 | ( 1,561) | 4,531 | 4,793 |
| Fund balance, beginning of year | 1,074 | 512 | 15,808 | 14,887 | 1,111 | 1,195 | 34,075 | 42,829 |
| Interfund transfers | | | ( 1,660) | ( 11) | ( 1,707) | 3,007 | ( 371) | ( 13,547) |
| Fund balance, end of year | $ 14 | $ 1,074 | $ 17,202 | $ 17,753 | $ 625 | $ 2,641 | $ 38,235 | $ 34,075 |
| | | | | | | | (Statement 1) | (Statement 1) |

(See accompanying notes to the financial statements)

Statement of Changes in Unappropriated
Fund Balances

## THE UNIVERSITY OF BRITISH COLUMBIA
## STATEMENT OF CHANGES IN SPECIFIC PURPOSES FUND BALANCE
## FOR THE YEAR ENDED MARCH 31, 1985

STATEMENT 4

(thousands of dollars)

| | Trust | Endowment | Total 1985 | Total 1984 |
|---|---|---|---|---|
| Revenue and other additions: | | | | |
| Government of Canada | $ 2,037 | $ | $ 2,037 | $ 1,143 |
| Province of British Columbia | 4,178 | | 4,178 | 3,908 |
| Municipalities | 8 | | 8 | 7 |
| Other governments | 20 | | 20 | 165 |
| Foreign governments | 44 | | 44 | 427 |
| Student fees | | | | 127 |
| Individuals | 798 | | 798 | 926 |
| Business and industry | 577 | | 577 | 654 |
| Foundations and associations | 3,381 | | 3,381 | 3,175 |
| Sales and services | 960 | | 960 | 903 |
| Income from investments | 114 | 9,171 | 9,285 | 8,022 |
| | 12,117 | 9,171 | 21,288 | 19,457 |
| Expenses and other deductions: | | | | |
| Salaries - Academic | 3,165 | 790 | 3,955 | 3,566 |
| - Student service | 1,934 | 26 | 1,960 | 1,981 |
| - Staff | 2,287 | 80 | 2,367 | 2,705 |
| | 7,386 | 896 | 8,282 | 8,252 |
| Benefits | 419 | 25 | 444 | 461 |
| Travel, field trips, moving | 1,147 | 122 | 1,269 | 1,234 |
| Library acquisitions | 230 | 41 | 271 | 1,023 |
| Operational supplies and expenses | 2,485 | 639 | 3,124 | 2,079 |
| Furniture and equipment | 2,072 | 79 | 2,151 | 766 |
| Utilities | 83 | 4 | 87 | 87 |
| Renovations and alterations | 127 | 3 | 130 | 171 |
| Scholarships, fellowships and bursaries | 2,070 | 1,555 | 3,625 | 2,421 |
| Professional fees | 245 | | 245 | 134 |
| Internal cost recovery - overhead | 49 | | 49 | 135 |
| External cost recoveries | ( 1,443) | | ( 1,443) | ( 1,321) |
| | 14,870 | 3,364 | 18,234 | 15,442 |
| Change in year | ( 2,753) | 5,807 | 3,054 | 4,015 |
| Fund balance, beginning of year | 11,354 | 4,454 | 15,808 | 25,340 |
| Interfund transfers | 1,235 | ( 2,895) | ( 1,660) | ( 13,547) |
| Fund balance, end of year | $ 9,836 | $ 7,366 | $17,202 | $15,808 |
| | | | (Statement 3) | (Statement 3) |

(See accompanying notes to the financial statements)

## THE UNIVERSITY OF BRITISH COLUMBIA

## STATEMENT OF CHANGES IN SPONSORED RESEARCH FUNDS BALANCE

FOR THE YEAR ENDED MARCH 31, 1985

STATEMENT 5

(thousands of dollars)

| | 1985 | | 1984 | |
|---|---|---|---|---|
| Revenue and other additions: | | | | |
| Government of Canada | | | | |
| Natural Science and Engineering Research Council | $21,207 | | $17,880 | |
| Medical Research Council | 12,853 | | 11,099 | |
| Social Sciences and Humanities Research Council | 2,032 | | 1,794 | |
| Health & Welfare Canada | 1,363 | | 1,129 | |
| Other departments | 6,470 | $43,925 | 5,392 | $37,294 |
| Province of British Columbia | | | | |
| Health Care Research Foundation | 2,854 | | 2,874 | |
| Science Council | 963 | | 1,637 | |
| Other departments | 1,023 | 4,840 | 965 | 5,476 |
| Municipalities | | 20 | | 31 |
| Other Provincial governments | | 40 | | 24 |
| United States government and agencies | | 1,323 | | 1,198 |
| Foreign governments | | 26 | | 20 |
| Individuals | | 170 | | 307 |
| Business and industry | | 3,110 | | 2,034 |
| Associations, clubs and societies | | 5,342 | | 4,991 |
| Foundations | | 4,108 | | 3,293 |
| Miscellaneous services | | 192 | | 238 |
| | | 63,096 | | 54,906 |
| Expenses and other deductions: | | | | |
| Salaries - Academic | 11,153 | | 8,844 | |
| - Student service | 6,928 | | 5,960 | |
| - Staff | 14,081 | 32,162 | 13,346 | 28,150 |
| Benefits | | 1,927 | | 1,695 |
| Travel, field trips, moving | | 3,538 | | 3,206 |
| Library acquisitions | | 342 | | 341 |
| Operational supplies and expenses | | 10,660 | | 9,367 |
| Furniture and equipment | | 8,260 | | 6,698 |
| Utilities | | 411 | | 319 |
| Renovations and alterations | | 411 | | 50 |
| Scholarships, fellowships and bursaries | | 739 | | 674 |
| Professional fees | | 939 | | 386 |
| Internal cost recovery - overhead | | 958 | | 693 |
| External cost recoveries | | (128) | | (111) |
| | | 60,219 | | 51,468 |
| Change in year | | 2,877 | | 3,438 |
| Fund balance, beginning of year | | 14,887 | | 11,449 |
| Interfund transfers | | (11) | | - |
| Fund balance, end of year | | $17,753 | | $14,887 |
| | | (Statement 3) | | (Statement 3) |

(See accompanying notes to the financial statements)

STATEMENT 6

## THE UNIVERSITY OF BRITISH COLUMBIA
## STATEMENT OF CHANGES IN ANCILLARY ENTERPRISES FUND BALANCE
## FOR THE YEAR ENDED MARCH 31, 1985

(thousands of dollars)

| | Bookstore | Food Services | | Student Housing and Conferences | | University Farm Oyster River | Health Sciences Parkade | Total | |
|---|---|---|---|---|---|---|---|---|---|
| | | Campus | Residences | Single | Family | | | 1985 | 1984 |
| **Revenue:** | | | | | | | | | |
| Sales and services | $11,045 | $ 5,349 | $ 3,144 | $ 6,835 | $ 1,437 | $ 775 | $ 306 | $28,891 | $28,689 |
| Income from investments | - | 28 | 50 | 157 | - | 10 | - | 245 | 178 |
| Loans | 57 | - | - | - | - | - | - | 57 | - |
| | 11,102 | 5,377 | 3,194 | 6,992 | 1,437 | 785 | 306 | 29,193 | 28,867 |
| **Expenses:** | | | | | | | | | |
| Cost of goods sold | 8,276 | 1,824 | 1,588 | - | - | - | - | 11,688 | 10,597 |
| Salaries - staff | 1,791 | 2,466 | 1,117 | 2,134 | 148 | 311 | 93 | 8,078 | 8,184 |
| Benefits | 188 | 240 | 92 | 162 | 8 | 33 | 10 | 733 | 702 |
| Operational supplies and expenses | 284 | 386 | 171 | 1,169 | 335 | 218 | 20 | 2,603 | 2,492 |
| Furniture and equipment | 9 | 131 | 10 | 69 | 7 | 49 | 2 | 277 | 303 |
| Utilities | 36 | 2 | 66 | 647 | 219 | 27 | 33 | 1,050 | 946 |
| Renovations and alterations | - | 120 | 98 | 1,126 | 300 | 268 | 19 | 1,931 | 1,964 |
| Debt servicing | 760 | 153 | 266 | 1,191 | 280 | - | 129 | 2,761 | 2,830 |
| Contribution from general purposes | - | - | - | - | - | 12 | - | 12 | 12 |
| | 11,364 | 5,342 | 3,388 | 6,498 | 1,317 | 918 | 306 | 29,133 | 28,030 |
| Change in year | ( 262) | 35 | ( 194) | 494 | 120 | ( 133) | - | 60 | 837 |
| Add:<br>Expended from prior year's appropriations (Statement 2) | - | - | | 1,431 | | 89 | - | 1,520 | - |
| Deduct:<br>Appropriations for the year (Statement 2) | - | 13 | | 346 | | - | - | 359 | 1,520 |
| Net change for the year | ( 262) | ( 172) | | 1,699 | | ( 44) | - | 1,221 | ( 683) |
| Fund balance, beginning of year | ( 622) | 525 | | 1,208 | | - | - | 1,111 | 2,137 |
| Interfund transfers | - | - | | ( 1,707) | | - | - | ( 1,707) | ( 343) |
| Fund balance, end of year | ($ 884) | $ 353 | | $ 1,200 | | ($ 44) | $ - | $ 625 | $ 1,111 |
| | | | | | | | | (Statement 3) | (Statement 3) |

(See accompanying notes to the Financial Statements)

Statement of Changes in Ancillary Enterprises Fund Balance

## THE UNIVERSITY OF BRITISH COLUMBIA
## STATEMENT OF CHANGES IN CAPITAL FUND BALANCE
## FOR THE YEAR ENDED MARCH 31, 1985

STATEMENT 7

(thousands of dollars)

| | 1985 | | 1984 | |
|---|---|---|---|---|
| Revenue and other additions: | | | | |
| Government of Canada | | $ 4 | | $ 1,054 |
| Province of British Columbia | | | | |
| Debt servicing | $14,665 | | $13,534 | |
| Financing Authority projects | 5,978 | | 7,908 | |
| Capital grants | 750 | 21,393 | 750 | 22,192 |
| Individuals | | 346 | | 92 |
| Business and industry | | 41 | | 78 |
| Foundations and associations | | 6,493 | | 1,437 |
| Income from investments | | 740 | | 714 |
| Loans | | 8,475 | | 605 |
| | | 37,492 | | 26,172 |
| Expenses and other deductions: | | | | |
| Salaries - staff | | 349 | | 371 |
| Benefits | | 22 | | 40 |
| Travel, field trips, moving | | 11 | | 4 |
| Library acquisitions | | - | | 9 |
| Operational supplies and expenses | | 612 | | 1,656 |
| Furniture and equipment | | 822 | | 2,233 |
| Utilities | | 19 | | 3 |
| Renovations and alterations | | 1,315 | | 392 |
| Professional fees | | 1,148 | | 1,702 |
| Debt servicing | | 14,785 | | 13,534 |
| Building contracts | | 21,289 | | 8,497 |
| | | 40,372 | | 28,441 |
| Change in year | | ( 2,880) | | ( 2,269) |
| Add: | | | | |
| Expended from prior year's appropriations (Statement 2) | | 5,552 | | 5,282 |
| Deduct: | | | | |
| Appropriations for the year (Statement 2) | | 4,233 | | 5,552 |
| Net change for the year | | ( 1,561) | | ( 2,539) |
| Fund balance, beginning of year | | 1,195 | | 3,391 |
| Interfund transfers | | 3,007 | | 343 |
| Fund balance, end of year | | $ 2,641 | | $ 1,195 |
| | | (Statement 3) | | (Statement 3) |

(See accompanying notes to the financial statements)

## THE UNIVERSITY OF BRITISH COLUMBIA

## STATEMENT OF CHANGES IN STUDENT LOAN AND ENDOWMENT PRINCIPAL FUND BALANCES

## FOR THE YEAR ENDED MARCH 31, 1985

STATEMENT 8

(thousands of dollars)

| | Student Loan | Endowment Principal | Total 1985 | Total 1984 |
|---|---|---|---|---|
| Revenue and other additions: | | | | |
| Gifts and bequests | $ | $ 1,919 | $ 1,919 | $ 2,784 |
| Interest on loans | 7 | | 7 | 5 |
| Investment interest | 33 | | 33 | 42 |
| Gain on sale of investments | | 2,003 | 2,003 | 1,522 |
| | 40 | 3,922 | 3,962 | 4,353 |
| Expenses and other deductions: | | | | |
| Loans written off | 5 | | 5 | 6 |
| Change in year | 35 | 3,922 | 3,957 | 4,347 |
| Fund balance, beginning of year | 1,347 | 74,186 | 75,533 | 57,639 |
| Interfund transfers | ( 40) | 411 | 371 | 13,547 |
| Fund balance, end of year | $ 1,342 | $78,519 | $79,861 | $ 75,533 |
| | (Statement 1) | (Statement 1) | | |

(See accompanying notes to the financial statements)

STATEMENT 9

## THE UNIVERSITY OF BRITISH COLUMBIA

## STATEMENT OF EQUITY IN PLANT ASSETS

## FOR THE YEAR ENDED MARCH 31, 1985

(thousands of dollars)

| | | | Financed by | | | Total | |
|---|---|---|---|---|---|---|---|
| | | Plant Assets | Ancillary Enterprises | Authorized Capital Borrowings | Temporary Cash Resources | 1985 | 1984 |
| Balance, beginning of year as originally reported | | $375,037 | ($ 27,667) | ($ 90,952) | ($ - ) | $256,418 | $249,464 |
| Accounting change - (Note 2) | | 68,491 | - | - | - | 68,491 | 61,824 |
| Balance, beginning of year as restated | | 443,528 | ( 27,667) | ( 90,952) | ( - ) | 324,909 | 311,288 |
| Add: | | | | | | | |
| Capital funds expenditures (Statement 7) | | 40,372 | | | | 40,372 | 28,441 |
| Equipment | | 14,016 | | | | 14,016 | 10,181 |
| Projects advanced from cash | | 374 | | | | 374 | |
| Canada Mortgage & Housing Corp. - Principal repayment | | | 172 | | | 172 | 162 |
| British Columbia Educational Institutions Capital Financing Authority Sinking Fund - | | | | | | | |
| Interest earned | | | | 1,073 | | 1,073 | 622 |
| Principal repayment | | | | 2,391 | | 2,391 | 2,127 |
| | | 498,290 | ( 27,495) | ( 87,488) | ( - ) | 383,307 | 352,821 |
| Deduct: | | | | | | | |
| Renovation and other amounts not capitalized | | 2,306 | | | | 2,306 | 1,492 |
| Debt servicing (Statement 7) | | 14,785 | | | | 14,785 | 13,534 |
| Sinking fund increase related to teaching facilities at associated hospitals | | | | 426 | | 426 | 353 |
| Equipment write off | | 6,296 | | | | 6,296 | 4,386 |
| Net increase in borrowings | | - | 8,332 | 5,978 | 374 | 14,684 | 8,147 |
| | | 23,387 | 8,332 | 6,404 | 374 | 38,497 | 27,912 |
| Balance, end of year | | | | | | | |
| Land and site improvements | $ 29,221 | | | | | | |
| Buildings | 353,889 | | | | | | |
| Equipment and furnishings | 91,793 | $474,903 | ($ 35,827) | ($ 93,892) | ($ 374) | $344,810 | $324,909 |
| | (Statement 1) | | | | | (Statement 1) | (Statement 1) |

(See accompanying notes to the financial statements)

## THE UNIVERSITY OF BRITISH COLUMBIA

## NOTES TO FINANCIAL STATEMENTS
## FOR THE YEAR ENDED MARCH 31, 1985

### NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

#### (a) Library Acquisitions

Library books and periodicals are expensed in the year of acquisition.

#### (b) Fund Accounting

Transactions of the University are accounted for by fund accounting procedures in order to recognize various restrictions imposed on the use of available resources. Under these procedures, revenues and their related expenses are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the University, and determinations made by the Board of Governors.

For financial statement reporting purposes the Balance Sheet combines the assets and liabilities of all funds. These funds are either expendable or non-expendable. An expendable fund is one that may be used in its entirety within the restrictions established by the donor or agency providing the funds. A non-expendable fund is one in which at least the original fund balance cannot be expended.

The statements of changes in fund balances show the total income and expenses of the University, after elimination of inter-fund transactions. The University has classified accounts with similar characteristics into major funds as follows:

- the General Purpose Operating Fund consists of those revenues and expenses used in the general operations of the University.

- the Specific Purposes Fund consists of those revenues and expenses used for projects stipulated by the donors and includes income earned on the Endowment Principal Fund.

- the Sponsored Research Fund consists of funds specifically identified for research or related activities as approved by government granting agencies, research institutes and other public and private organizations.

- Ancillary Enterprises provide goods and services to the University community and are expected to operate on a break-even basis. Any deficits must be recovered from future operations and unexpended balances are carried forward for replacement and upgrading of facilities in these ancillary operations. These enterprises are assessed most overhead costs associated with their operations including payments of principal and interest on all long-term debt. Capital additions for these operations are recorded in the statement of changes in capital fund balances in the year in which they are incurred and are included as capital assets, at cost, on the balance sheet.

- the Capital Fund consists of gifts, grants, interest and authorized capital borrowing received for the purpose of acquiring capital assets including those pertaining to ancillary enterprises. These funds may also be used for major renovations, alterations and capital project administrative costs.

- the Student Loan Fund consists of gifts and bequests received for the purpose of making loans to students, plus interest earned thereon.

- the Endowment Principal Fund consists of gifts and bequests received with the stipulation that these funds be invested and the income earned be expended for designated purposes.

### (c) Accrual Accounting

The University follows the accrual basis of accounting as recommended by Canadian Association of University Business Officers (CAUBO) by recording income when earned and expenses when materials or services are received. Encumbrances, including commitments for goods and services not yet received, are not included in expenses.

### (d) Appropriations

The University maintains a general operating budget programme which, subject to annual approval of the Board of Governors, allows faculties to carry forward unexpended funds into the subsequent fiscal year up to a maximum of 1% of the budget allocation for the current year. In addition the University provides appropriations at the fiscal year end for acquisition of plant assets, replacement of equipment and furnishings, renovations, and for outstanding commitments on library acquisitions.

### (e) Inventories

Inventories of merchandise held for resale are stated at the lower of cost and net realizable value. Supplies inventories are recorded at cost. Livestock and experimental animals are stated at net realizable value.

### (f) Amortization

The investment in teaching facilities at associated hospitals is being amortized by an amount equal to the contribution to the sinking fund to retire the related long-term debt outstanding. The investment represents the funds advanced for capital teaching facilities at associated hospitals, for which the University has no legal ownership.

### (g) Plant Assets

Expenditures for the acquisition of plant assets are shown on Statement 3 and supporting Statements 4 to 7 inclusive according to the source of funding from which the expenditures were incurred. All plant assets are then shown on the Balance Sheet at cost. Plant assets that are donated for use in operations are recorded directly on the Balance Sheet at market value at date of acquisition. In accordance with approved university accounting principles, depreciation of buildings and equipment is not recorded. However, equipment is assumed to have an average useful life of eight years and is deleted as a plant asset entirely in the ninth year. The campus land which was Crown-granted to the University in 1910 is recorded at $1.

### (h) Internal Financing

The University follows a practice of making temporary cash advances to operating departments in order to finance the acquisition of certain plant assets over a period of years. As these advances are recovered the appropriate funds are charged and the repayments are recorded as equity in plant assets. Interest is charged to the fund in receipt of the advance based on the yield rate of return on investments held for general purposes. See Note 6.

### (i) Investments

Investments relate to the investment of non-expendable endowment principal, student loan, and specific purpose funds. The investments are available for general operating purposes.

Investments are recorded at cost. Gains or losses on sales of investments are recognized in the year of disposal and are included in the non-expendable Endowment Principal Fund balance.

### (j) Endowment Principal

The balance of endowment principal on the university's books at March 31, 1985 amounts to $78,519,876. Annual income earned on this sum is used for a variety of purposes as prescribed by the terms of each endowment. In addition, the Vancouver Foundation has a number of endowment funds totalling $2,626,175, the income from which is paid to the University for specific purposes. The latter funds are not under the University's ownership or control.

### (k) Campus Organizations and Agencies

The financial statements of The University of British Columbia do not include the income or expense of the Health Sciences Centre Hospital, Aquatic Centre, Thunderbird Winter Sports Centre, Faculty Club, Thea Koerner House Graduate Student Centre or Triumf, but buildings and initial contents are included in the balance sheet.

### (l) Joint Venture

The University has an operating interest in the Western Canadian Universities Marine Biological Station(WCUMBS) at Bamfield, B.C. This is shown on the Balance Sheet using the equity method of accounting.

## NOTE 2 CHANGE IN ACCOUNTING POLICIES

In previous years, most equipment purchases were not treated as plant assets on the Balance Sheet. As well, long-term investment income was recorded on a cash basis. These policies have been retroactively changed. All equipment purchases are included on the Balance Sheet. Also, a correction in capitalizing the costs of the Shaughnessy/Children's/ Grace Research Centre was made to the prior year. The effect of these changes is that the plant assets have increased by $77,160,000 (1984 $68,491,000) comprising buildings $2,175,000 (1984 $2,175,000) and equipment $74,985,000 (1984 $66,316,000). The equity in plant assets is similarly increased by $77,160,000 (1984 $68,491,000). Long-term investment income is now recorded on an accrual basis, which has increased the income and fund balance at end of year on Statement 3 by $2,821,046 (1984 $2,140,397) and Statement 8 by $27,608 (1984 $29,647). The effect on the Balance Sheet is an increase in accounts receivable of $2,848,654 (1984 $2,170,044) and an increase in fund balances as follows:

| | Increase | |
|---|---|---|
| | 1985 | 1984 |
| General purposes operating | $ 32,369 | $ 35,890 |
| Specific purposes | 2,758,529 | 2,085,196 |
| Capital | 30,148 | 19,311 |
| | 2,821,046 | 2,140,397 |
| Student Loan | 27,608 | 29,647 |
| | $2,848,654 | $2,170,044 |

## NOTE 3 INTERFUND TRANSFERS

Interfund transfers comprise the following:

- The Endowment Principal Fund has increased $411,768 by the transfer from the Specific Purposes Fund of $1,306,784 unexpended income earned on endowment funds and $322,267 unexpended donations, the transfer from the Student Loan Fund of $37,024 less a transfer to the Capital Fund of $1,254,307.
- The Capital Fund has increased $3,007,128, representing $1,707,216 transferred from the Ancillary Enterprises Fund to assist with the financing of the Gage Low Rise and Acadia Park Housing Projects and $1,254,307 from the Endowment Principal Fund and $45,605 from unexpended income earned on endowment funds to assist with the financing of the Shaughnessy/Grace/Children's Research Facilities.
- The Specific Purposes Fund-Trust has increased $1,235,684 due to a transfer from endowment income of $1,554,858 to cover expenses in the University Development Fund, a transfer of $3,093 from the Student Loan Fund, less the transfer to Endowment Principal Fund of $322,267 of unexpended donations.

## NOTE 4 BANK LOANS, PROMISSORY NOTES AND LONG-TERM DEBT

| | Principal | |
|---|---|---|
| | 1985 | 1984 |
| Bank Loans & Promissory Notes | | |
| Bank Loans | | |
| Under the University Act | $ 928,257 | $ 6,971,066 |
| Under the Educational Institution Capital Finance Act | 6,867,168 | 7,426,845 |
| | 7,795,425 | 14,397,911 |
| Promissory Notes | | |
| To the Province of British Columbia | 11,343,343 | - |
| (Statement 1) | $ 19,138,768 | $ 14,397,911 |

Under the terms of the Provincial Treasury Financing Amendment Act (1983) the University received approval to participate in the Province's short-term promissory note (off-lending) program for ancillary capital projects. This approval allowed the University to refinance the Bookstore project from a bank loan, and construct the Walter H. Gage Residence addition and the Fairmont Housing units. These promissory notes will be repaid from funds generated by the respective ancillary units.

| | Annual Payments Including Interest 1985/86 | Principal 1985 | Principal 1984 |
|---|---|---|---|
| **Long-term Debt** | | | |
| Canada Mortgage and Housing Corporation 5.125% to 7.875% due 2012 to 2023 inclusive | $ 1,517,555 | $ 20,523,292 | $ 20,695,380 |
| British Columbia Educational Institutions Capital Financing Authority 9.410% to 17.510% due 1986 to 2004 inclusive | $17,168,406 | 107,971,300 | 99,782,000 |
| Forgiveable loan from Private Donor due 1994 | - | 1,000,000 | - |
| (Statement 1) | | $129,494,592 | $120,477,380 |

Under the authority of the Educational Institution Capital Finance Act, the University has financed certain capital facilities of the University and teaching facilities at associated hospitals with bank demand loans. These loans are then refinanced through debentures issued by the University to the British Columbia Educational Institutions Capital Financing Authority (B.C.E.I.C.F.A.). Funds are received from the Province of British Columbia to fully meet the interest and sinking fund payments. The actual payments to the sinking fund held by the B.C.E.I.C.F.A. are based on the discounted present values required to fully fund the repayment of the debentures by their respective maturity dates. These debentures can be recalled by the B.C.E.I.C.F.A. by giving not less than five months notice in writing.

## NOTE 5 COMMITMENTS

Commitments under capital contracts at March 31, 1985 amounted to $11,227,256 (1984 - $9,804,195).

Due to a five percent reduction in the operating grant from the Province of British Columbia in 1984-85, the University reduced its operating budget base. To assist in this exercise, a number of early termination arrangements have been made with staff and involves a commitment of approximately $3,700,000, extending into 1985-86 and subsequent years, which is presently unfunded. It is the intention of the University to apply to the Province of British Columbia to fund this cost.

## NOTE 6 ADVANCES FOR PLANT ASSETS

The University has utilized temporary cash resources to finance the purchase of plant assets as follows:

| | April, 1984 | Repayment | Advances | March 31, 1985 |
|---|---|---|---|---|
| Forestry Container Nursery | $ - | $ - | $ 25,452 | $ 25,452 |
| Tennis Centre | - | - | 218,496 | 218,496 |
| Satellite Communications System | - | - | 131,184 | 131,184 |
| | $ - | $ - | $375,132 | $375,132 |

It is anticipated that the total of $375,132 will be recovered from operating net margins of these activities in future years and will be reflected as equity in plant assets when recovered. In the financial statements the advances and repayments in the year are disclosed in the statement of equity in plant assets (Statement 9).

## NOTE 7 PENSION PLANS

The University has two pension plans which are administered by separate trustees/directors. The faculty pension plan provides benefits on a money purchase basis, with a minimum retirement benefit included therein. The staff pension plan benefits are based on 2% of the average best three years basic salary multiplied by the number of years of contributory service, less an adjustment for Canada Pension Plan contributions.

The University charges the annual funding installments to expense in each year. Combined with member contributions, both pension plans are operated on an actuarially sound financial basis.

## NOTE 8 GROUP LIFE AND DISABILITY INSURANCE RESERVES

Since 1971, the University of British Columbia, Simon Fraser University, and the University of Victoria have participated in a joint committee (FRIBCO) to administer the reserve funds relating to the Universities' group life and disability insurance policies.

The three universities agreed to terminate FRIBCO effective April 30, 1984. Each university received its share of the reserves after Confederation Life Insurance Company reported the final balances. This is shown on the Balance Sheet in the amount of $5,392,489.

The group life and disability insurance programs are unaffected and the University of British Columbia's portion of the reserves on hand are adequate to meet existing commitments.

## NOTE 9 RECLASSIFICATION

Comparative figures for 1984 have been restated to conform with the 1985 financial statement presentation.

# UNIVERSITY OF VICTORIA

**Province of British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

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## AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
The University of Victoria, and

To the Minister of Universities, Science and Communications
Province of British Columbia:

I have examined the combined balance sheet of the University of Victoria as at 31 March 1985 and the following statements for the year then ended:

Statement 2 - Combined statement of changes in appropriated expendable funds
Statement 3 - Combined statement of changes in unappropriated expendable funds
Statement 4 - Combined statement of changes in general operating fund
Statement 5 - Combined statement of changes in specific purposes fund
Statement 6 - Combined statement of changes in sponsored research fund
Statement 7 - Combined statement of changes in ancillary enterprises fund
Statement 8 - Combined statement of changes in capital fund
Statement 9 - Combined statement of changes in non-expendable student loan and endowment principal funds
Statement 10 - Combined statement of changes in equity in plant assets

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion these combined financial statements present fairly the financial position of the University as at 31 March 1985 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles described in note 1 to the financial statements applied, after giving retroactive effect to the changes regarding capitalization of plant assets and the investment in Bamfield Marine station described in note 2 to the financial statements, on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
19 July 1985

UNIVERSITY OF VICTORIA

COMBINED BALANCE SHEET

As at March 31, 1985

(thousands of dollars)

Statement 1

| ASSETS | 1985 | 1984 |
|---|---|---|
| Cash and temporary investments | 25,661 | 23,919 |
| Accounts receivable | 3,651 | 2,707 |
| Inventories | 1,389 | 1,312 |
| Deferred charges | 613 | 703 |
| Endowment investments<br>(market value $8,893 - 1984 $6,989) | 8,456 | 7,125 |
| Capital funds held in trust<br>by Province of B.C. (Note 3) | 11,128 | 16,000 |
| Investment in Bamfield Marine Station<br>(Note 2(b)) | 610 | 586 |
| Plant Assets | | |
| Land and site improvements | 8,590 | 8,390 |
| Buildings | 74,210 | 67,868 |
| Equipment and furnishings | 25,202 | 18,360 |
| Library holdings | 24,020 | 22,095 |
| | 183,530 | 169,065 |

| LIABILITIES AND FUND BALANCES | 1985 | 1984 |
|---|---|---|
| Accounts payable and accrued liabilities | 10,722 | 6,126 |
| Deferred revenue | 486 | 512 |
| Deferred capital funds revenue (Note 3) | 9,473 | 15,294 |
| Group insurance reserve (Note 4) | 1,081 | - |
| Loans payable (Note 5) | 994 | 1,264 |
| Long term debt (Note 6) | 29,609 | 30,280 |
| Expendable fund balances | | |
| Appropriated (Statement 2) | | |
| General Operating | 7,868 | 9,714 |
| Ancillary Enterprises | 2,100 | 1,749 |
| Unappropriated (Statement 3) | | |
| General Operating | 252 | 890 |
| Specific Purposes | 5,797 | 5,579 |
| Sponsored Research | 2,320 | 1,461 |
| Ancillary Enterprises | 158 | - |
| Capital | 1,781 | 1,931 |
| Non-expendable fund balances (Statement 9) | | |
| Student Loan | 88 | 95 |
| Endowment Principal | 8,522 | 7,161 |
| Equity in Bamfield Marine Station (Note 2(b)) | 610 | 586 |
| Equity in plant assets (Statement 10) | 101,669 | 86,123 |
| | 183,530 | 169,065 |

For the Board of Governors

I.H. Stewart
Chairman

R.W. McQueen, C.A.
Vice-President, Finance

See accompanying notes to the financial statements

COMBINED STATEMENT OF CHANGES IN APPROPRIATED EXPENDABLE FUNDS Statement 2
Year ended March 31. 1985
(thousands of dollars)

| | GENERAL OPERATING | ANCILLARY ENTERPRISES | TOTAL 1985 | TOTAL 1984 |
|---|---|---|---|---|
| Fund balances at beginning of year | 9,714 | 1,749 | 11,463 | 8,160 |
| Appropriations released to meet expenditures | 7,510 | 174 | 7.684 | 4.115 |
| | 2,204 | 1,575 | 3,779 | 4,045 |
| New appropriations | 5,664 | 525 | 6.189 | 7,418 |
| Fund balances at end of year | 7,868 | 2.100 | 9,968 | 11,463 |

| Details of fund balances | OPENING BALANCE | RELEASES | ADDITIONS | CLOSING BALANCE |
|---|---|---|---|---|
| General Operating Fund appropriations: | | | | |
| Equipment replacement and capital improvements | | | | |
| Audiovisual services | 160 | 34 | 114 | 240 |
| Coin-operated photocopiers | 11 | - | 29 | 40 |
| Computing - general | 2,502 | 2,773 | 774 | 503 |
| Computing - Engineering | 165 | - | - | 165 |
| Motor vehicles | 66 | 27 | 47 | 86 |
| Parking services | 24 | 9 | 3 | 18 |
| Photocopy services | 154 | 24 | 54 | 184 |
| Printing and duplicating services | 156 | - | 82 | 238 |
| Rental properties | 90 | - | 40 | 130 |
| Stadium | 38 | 28 | 14 | 24 |
| Student aid programs | 500 | 254 | - | 246 |
| General renovations and site improvements | - | - | 695 | 695 |
| Equipment purchases | 275 | 275 | 500 | 500 |
| Non-recurring research and travel | 385 | 385 | 300 | 300 |
| Non-recurring acquisition costs of computerized personnel/payroll system | 188 | 63 | - | 125 |
| Committed annualization costs of salaries and benefits | 267 | 267 | 185 | 185 |
| Non-recurring expenditures financed from budgetary savings | 4,633 | 3,371 | 2.827 | 4,089 |
| Uninsured property losses | 100 | - | - | 100 |
| | 9,714 | 7,510 | 5,664 | 7,868 |
| Ancillary Enterprises Fund appropriations: | | | | |
| Equipment replacement and capital improvements | | | | |
| Bookstore | 153 | 12 | 74 | 215 |
| Food Services | 1,204 | 91 | 242 | 1,355 |
| Residences | 392 | 71 | 209 | 530 |
| | 1,749 | 174 | 525 | 2,100 |
| | 11,463 | 7,684 | 6.189 | 9,968 |

COMBINED STATEMENT OF CHANGES IN UNAPPROPRIATED EXPENDABLE FUNDS

Statement 3

Year ended March 31, 1985

(thousands of dollars)

| | GENERAL OPERATING (Statement 4) | SPECIFIC PURPOSES (5) | SPONSORED RESEARCH (6) | ANCILLARY ENTERPRISES (7) | CAPITAL (8) | TOTAL 1985 | TOTAL 1984 |
|---|---|---|---|---|---|---|---|
| REVENUE AND OTHER ADDITIONS | | | | | | | |
| Government grants and contracts - provincial | 51,042 | 2,352 | 269 | - | 9,628 | 63,291 | 62,213 |
| - federal | 55 | 216 | 6,904 | - | - | 7,175 | 5,288 |
| - other | 36 | 32 | 79 | - | - | 147 | 74 |
| Student fees - credit courses | 10,642 | 338 | - | - | - | 10,980 | 8,740 |
| - non credit courses | 541 | 120 | - | - | - | 661 | 458 |
| - other | 407 | - | - | - | - | 407 | 384 |
| Gifts, grants and bequests | 16 | 1,122 | 404 | - | 56 | 1,598 | 1,112 |
| Sales of services and products | - | - | - | 8,171 | - | 8,171 | 8,045 |
| Investment income | 1,840 | 1,028 | - | 145 | 199 | 3,212 | 2,634 |
| Other revenue | 578 | - | - | - | 56 | 634 | 231 |
| Authorized capital borrowings | - | - | - | - | 811 | 811 | 478 |
| | 65,157 | 5,208 | 7,656 | 8,316 | 10,750 | 97,087 | 90,257 |
| EXPENDITURE AND OTHER DEDUCTIONS | | | | | | | |
| Salaries - faculty | 24,491 | 1,225 | 341 | - | - | 26,057 | 26,108 |
| - other instruction and research | 3,038 | 945 | 2,613 | - | - | 6,596 | 6,208 |
| - support staff | 19,270 | 542 | 311 | 2,526 | 157 | 22,806 | 22,528 |
| Total salaries | 46,799 | 2,712 | 3,265 | 2,526 | 157 | 55,459 | 54,844 |
| Employee benefits | 5,999 | 210 | 216 | 234 | - | 6,659 | 6,391 |
| Travel | 1,341 | 471 | 560 | 17 | - | 2,389 | 2,211 |
| Library acquisitions | 2,019 | 182 | 34 | - | - | 2,235 | 2,446 |
| Operational supplies and expenses | 4,549 | 444 | 1,032 | 293 | 669 | 6,987 | 6,366 |
| Equipment purchases | 4,346 | 470 | 1,377 | 135 | 810 | 7,138 | 2,681 |
| Equipment rental and maintenance | 1,063 | 3 | 18 | 9 | - | 1,093 | 1,192 |
| Utilities | 1,794 | - | 1 | 334 | - | 2,129 | 1,931 |
| Scholarships, fellowships and bursaries | 1,897 | 380 | 112 | - | - | 2,389 | 1,869 |
| Cost of goods sold | - | - | - | 3,550 | - | 3,550 | 3,356 |
| Debt service | - | - | - | 666 | 3,582 | 4,248 | 4,215 |
| Buildings | - | - | - | - | 5,708 | 5,708 | 482 |
| Land and site improvements | - | - | - | - | 14 | 14 | 157 |
| Internal cost allocations | (629) | 282 | 292 | 43 | 12 | - | - |
| External cost recoveries | (2,107) | (397) | (110) | - | - | (2,614) | (2,510) |
| | 67,071 | 4,757 | 6,797 | 7,807 | 10,952 | 97,384 | 85,631 |
| TRANSFERS AND APPROPRIATIONS | | | | | | | |
| Inter-fund transfers | (570) | (533) | - | - | 52 | (1,051) | (47) |
| Appropriations released to meet expenditures | 7,510 | - | - | 174 | - | 7,684 | 4,115 |
| New appropriations | (5,664) | - | - | (525) | - | (6,189) | (7,418) |
| | 1,276 | (533) | - | (351) | 52 | 444 | (3,350) |
| Net increase (decrease) during year | (638) | (82) | 859 | 158 | (150) | 147 | 1,276 |
| Fund balances at beginning of year | 890 | 5,879 | 1,461 | - | 1,931 | 10,161 | 8,885 |
| Fund balances at end of year | 252 | 5,797 | 2,320 | 158 | 1,781 | 10,308 | 10,161 |

COMBINED STATEMENT OF CHANGES IN GENERAL OPERATING FUND Statement 4

Year ended March 31, 1985

(thousands of dollars)

| | 1985 | 1984 |
|---|---:|---:|
| REVENUE | | |
| Government grants and contracts - provincial | 51,042 | 53,756 |
| - federal | 55 | 241 |
| - other | 36 | - |
| Student fees - credit courses | 10,642 | 8,391 |
| - non credit courses | 541 | 416 |
| - other | 407 | 384 |
| Gifts, grants and bequests | 16 | 240 |
| Investment income | 1,840 | 1,514 |
| Other revenue | 578 | 138 |
| | 65,157 | 65,080 |
| EXPENDITURE | | |
| Salaries - faculty | 24,491 | 23,981 |
| - other instruction and research | 3,038 | 3,017 |
| - support staff | 19,270 | 19,262 |
| Total salaries | 46,799 | 46,260 |
| Employee benefits | 5,999 | 5,783 |
| Travel | 1,341 | 1,421 |
| Library acquisitions | 2,019 | 2,290 |
| Operational supplies and expenses | 4,549 | 4,663 |
| Equipment purchases | 4,346 | 1,112 |
| Equipment rental and maintenance | 1,063 | 1,157 |
| Utilities | 1,794 | 1,646 |
| Scholarships, fellowships and bursaries | 1,897 | 1,333 |
| Internal cost allocations | (629) | (958) |
| External cost recoveries | (2,107) | (2,266) |
| | 67,071 | 62,441 |
| TRANSFERS AND APPROPRIATIONS | | |
| Inter-fund transfers | (570) | (206) |
| Appropriations released to meet expenditures | 7,510 | 4,055 |
| New appropriations | (5,664) | (6,647) |
| | 1,276 | (2,798) |
| Net increase (decrease) during year | (638) | (159) |
| Fund balance at beginning of year | 890 | 1,049 |
| Fund balance at end of year | 252 | 890 |

COMBINED STATEMENT OF CHANGES IN SPECIFIC PURPOSES FUND Statement 5
Year ended March 31, 1985
(thousands of dollars)

| | 1985 | 1984 |
|---|---|---|
| **REVENUE** | | |
| Government grants and contracts - provincial | 2,352 | 3,764 |
| - federal | 216 | 464 |
| - other | 32 | - |
| Student fees - credit courses | 338 | 349 |
| - non credit courses | 120 | 42 |
| Gifts, grants and bequests | 1,122 | 476 |
| Investment income | 1,028 | 874 |
| | 5,208 | 5,969 |
| **EXPENDITURE** | | |
| Salaries - faculty | 1,225 | 1,852 |
| - other instruction and research | 945 | 827 |
| - support staff | 542 | 621 |
| Total salaries | 2,712 | 3,300 |
| Employee benefits | 210 | 200 |
| Travel | 471 | 331 |
| Library acquisitions | 182 | 125 |
| Operational supplies and expenses | 444 | 639 |
| Equipment purchases | 470 | 216 |
| Equipment rental and maintenance | 3 | 4 |
| Scholarships, fellowships and bursaries | 380 | 467 |
| Internal cost allocations | 282 | 320 |
| External cost recoveries | (397) | (184) |
| | 4,757 | 5,418 |
| Inter-fund transfers | (533) | 3 |
| Net increase (decrease) during year | (82) | 554 |
| Fund balance at beginning of year | 5,879 | 5,325 |
| Fund balance at end of year | 5,797 | 5,879 |

COMBINED STATEMENT OF CHANGES IN SPONSORED RESEARCH FUND Statement 6
Year ended March 31, 1985
(thousands of dollars)

| | 1985 | 1984 |
|---|---|---|
| REVENUE | | |
| Government grants and contracts - provincial | 269 | 222 |
| - federal | 6,904 | 5,183 |
| - other | 79 | 74 |
| Gifts, grants and bequests | 404 | 198 |
| | 7,656 | 5,677 |
| EXPENDITURE | | |
| Salaries - faculty | 341 | 275 |
| - other instruction and research | 2,613 | 2,364 |
| - support staff | 311 | 274 |
| Total salaries | 3,265 | 2,913 |
| Employee benefits | 216 | 183 |
| Travel | 560 | 444 |
| Library acquisitions | 34 | 31 |
| Operational supplies and expenses | 1,032 | 742 |
| Equipment purchases | 1,377 | 706 |
| Equipment rental and maintenance | 18 | 19 |
| Utilities | 1 | - |
| Scholarships, fellowships and bursaries | 112 | 69 |
| Internal cost allocations | 292 | 294 |
| External cost recoveries | (110) | (60) |
| | 6,797 | 5,341 |
| Net increase during year | 859 | 336 |
| Fund balance at beginning of year | 1,461 | 1,125 |
| Fund balance end of year | 2,320 | 1,461 |

COMBINED STATEMENT OF CHANGES IN ANCILLARY ENTERPRISES FUND

Statement 7

Year ended March 31, 1985

(thousands of dollars)

| | BOOKSTORE & SHOP | FOOD SERVICES | RESIDENCES | TOTAL 1985 | TOTAL 1984 |
|---|---|---|---|---|---|
| REVENUE | | | | | |
| Sales of services and products | 2.969 | 3,250 | 1.952 | 8,171 | 8,045 |
| Investment income | (10) | 120 | 35 | 145 | 70 |
| | 2.959 | 3.370 | 1.987 | 8.316 | 8,115 |
| EXPENDITURE | | | | | |
| Salaries | 519 | 1.360 | 647 | 2,526 | 2,371 |
| Employee benefits | 48 | 119 | 67 | 234 | 225 |
| Travel | 10 | 6 | 1 | 17 | 15 |
| Operational supplies and expenses | 19 | 142 | 132 | 293 | 322 |
| Equipment purchases | 1 | 88 | 46 | 135 | 90 |
| Equipment rental and maintenance | 2 | 1 | 6 | 9 | 12 |
| Utilities | 12 | 90 | 232 | 334 | 285 |
| Cost of goods sold | 2,246 | 1.304 | - | 3,550 | 3,356 |
| Debt service | - | - | 666 | 666 | 668 |
| Internal cost allocations | 27 | 9 | 7 | 43 | 60 |
| | 2,884 | 3.119 | 1,804 | 7.807 | 7,404 |
| TRANSFERS AND APPROPRIATIONS | | | | | |
| Appropriations released to meet expenditures | 12 | 91 | 71 | 174 | 60 |
| New appropriations | (74) | (242) | (209) | (525) | (771) |
| | (62) | (151) | (138) | (351) | (711) |
| Net increase during year | 13 | 100 | 45 | 158 | - |
| Fund balance at beginning of year | - | - | - | - | - |
| Fund balance at end of year | 13 | 100 | 45 | 158 | - |

COMBINED STATEMENT OF CHANGES IN CAPITAL FUND Statement 8

Year ended March 31. 1985

(thousands of dollars)

| | 1985 | 1984 |
|---|---|---|
| REVENUE | | |
| Government grants and contracts - provincial | 9,628 | 4,471 |
| Gifts, grants and bequests | 56 | 198 |
| Investment income | 199 | 176 |
| Other revenue | 56 | 93 |
| Authorized capital borrowings | 811 | 478 |
| | 10,750 | 5,416 |
| EXPENDITURE | | |
| Salaries | 157 | - |
| Operational supplies and expenses | 669 | - |
| Equipment purchases | 810 | 557 |
| Debt service | 3,582 | 3,547 |
| Buildings | 5,708 | 482 |
| Land and site improvements | 14 | 157 |
| Internal cost allocations | 12 | 284 |
| | 10,952 | 5,027 |
| Inter-fund transfers | 52 | 156 |
| Net increase (decrease) during year | (150) | 545 |
| Fund balance at beginning of year | 1,931 | 1,386 |
| Fund balance at end of year | 1,781 | 1,931 |

Statement 9

## COMBINED STATEMENT OF CHANGES IN NON-EXPENDABLE STUDENT LOAN AND ENDOWMENT PRINCIPAL FUNDS

Year ended March 31, 1985

(thousands of dollars)

| | STUDENT LOAN | ENDOWMENT | TOTAL 1985 | TOTAL 1984 |
|---|---|---|---|---|
| ADDITIONS | | | | |
| Gifts, grants and bequests | - | 256 | 256 | 88 |
| Investment income | - | 54 | 54 | 141 |
| Bad loan recoveries | - | - | - | 2 |
| Inter-fund transfers | - | 1,051 | 1,051 | 47 |
| | - | 1,361 | 1,361 | 278 |
| DEDUCTIONS | | | | |
| Bad loans | 7 | - | 7 | - |
| Net increase (decrease) during year | (7) | 1,361 | 1,354 | 278 |
| Fund balances at beginning of year | 95 | 7,161 | 7,256 | 6,978 |
| Fund balances at end of year | 88 | 8,522 | 8,610 | 7,256 |

COMBINED STATEMENT OF CHANGES IN EQUITY IN PLANT ASSETS Statement 10

Year ended March 31, 1985

(thousands of dollars)

| | 1985 | 1984 |
|---|---|---|
| EQUITY INCREASED BY | | |
| Additions to plant assets [Note 2(a)] | 15,710 | 5,917 |
| Repayment of capital borrowings from - | | |
| Provincial government grants | 644 | 621 |
| Interest earnings on sinking fund | 346 | 219 |
| Ancillary enterprise operations | 59 | 57 |
| | 16,759 | 6,814 |
| EQUITY DECREASED BY | | |
| New capital borrowings | 811 | 478 |
| Equipment, furnishings and library holdings written off [Note 1(i)] | 402 | 631 |
| | 1,213 | 1,109 |
| Net increase during year | 15,546 | 5,705 |
| Equity at beginning of year as originally reported | 55,083 | 53,185 |
| Increase arising from change in accounting policy [Note 2(a)] | | |
| Capitalization of equipment and furnishings | 10,378 | 8,547 |
| Capitalization of library holdings | 20,662 | 18,686 |
| Equity at end of year | 101,669 | 86,123 |

NOTES TO COMBINED FINANCIAL STATEMENTS
March 31, 1985

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## NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

### (a) General

These financial statements have been prepared in accordance with accounting principles generally accepted for universities as described in the 'Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada' published in 1984 by the Canadian Association of University Business Officers (CAUBO).

### (b) Combined Statements

The University of Victoria Foundation is incorporated to hold and administer endowment funds and related income for the sole benefit of the University. The accounts of the Foundation have therefore been included in these statements, and transactions between the two bodies have been eliminated. The effect is to increase the following items:

| | 1985 | 1984 |
|---|---|---|
| Assets | $10,768,519 | $9,139,537 |
| Liabilities | 29,332 | 26,652 |
| Fund balances | | |
| Specific Purposes | 2,301,923 | 2,056,368 |
| Endowment Principal | 8,437,264 | 7,056,517 |

### (c) Fund Accounting

Fund accounting procedures are employed in order to recognize restrictions placed on the use of resources by donors and granting agencies or by the governing boards. Separate accounts are maintained for each fund to ensure observance of these restrictions.

For financial reporting purposes the balance sheet combines the assets and liabilities of all funds. The statements of changes in funds show the revenues and expenditures of each fund.

Funds are classified as expendable or non-expendable. Expendable funds are those which may be expended in their entirety within the restrictions referred to above. Non-expendable funds comprise gifts and other receipts that are to be held as endowment principal or used for making loans to students.

Funds with similar characteristics are grouped together for reporting purposes as follows:

General Operating
Revenues which the Board of Governors administers at its discretion.

Specific Purposes
Gifts and grants to be used for designated projects and purposes, and investment income earned on endowment principal.

Sponsored Research
Gifts, grants and contract revenue in support of research.

Ancillary Enterprises
Revenue from service operations which are expected to function on a self-supporting basis. These enterprises are charged with most costs associated with their operations, including debt service and provisions for repair and replacement of facilities.

Capital
Amounts received for acquisition of plant assets, major renovations and repayment of long term debt.

Student Loan
Amounts held for making loans to students.

Endowment Principal
Amounts held as invested principal, the income from which is placed in the Specific Purposes Fund.

(d) Accrual Accounting

The University follows the accrual basis of accounting recommended by CAUBO. Revenue is recorded when received or receivable. Expenditures are recorded when the goods or services are received. No accrual is made for salaried employees' vacation pay or study leave support.

(e) Appropriations

Appropriations are set aside within the General Operating and Ancillary Enterprises Funds for future major or specific project expenditures and in respect of certain unexpended budget allocations. These appropriations are released when the expenditures to which they relate are made.

(f) Investments

Temporary investments consist of short term deposits, treasury bills and corporate notes. Endowment investments also include bonds and common stocks. All are recorded at cost.

(g) Inventories

Inventories of supplies are recorded at cost. Inventories of merchandise held for resale are stated at the lower of cost and net realizable value.

(h) Deferred Charges

Prepaid long term equipment rental costs are amortized on a straight line basis over 10 years.

(i) Plant Assets

All expenditures for plant asset additions are charged to the fund which provides the resources. No depreciation is recorded.

Plant assets are also recorded at cost on the balance sheet, with corresponding credits to the equity account. The cost of library holdings represents acquisition costs only, and does not include cataloguing or other internal handling costs.

The original cost of plant assets is deleted from the asset and equity accounts as follows:

- land and buildings, upon disposal;
- equipment and furnishings are deemed to have an average useful life of eight years and are written off in the ninth year:
- an annual allowance for disposal and shrinkage of library holdings is determined by the Librarian.

(j) Capital Borrowings

Certain Capital Fund expenditures are financed under borrowing authority granted by the Province of B.C. The proceeds from these authorized borrowings are therefore recorded as revenue of the Capital Fund in the same year as the expenditures are made. Grants subsequently received from the Province of B.C. to repay the principal of these borrowings are not recorded as revenue in order to avoid duplication.

## NOTE 2 CHANGES IN ACCOUNTING POLICIES

(a) Capitalization of Plant Assets

In previous years, equipment and library acquisitions purchased from funds other than the Capital Fund were not capitalized as plant assets. To conform with the CAUBO Guide these expenditures are now capitalized, with a corresponding credit to the equity account.

(b) Investment in Bamfield Marine Station

The University is one of five members of the Western Canadian Universities Marine Biological Society. The Society records its plant assets at cost, and the equity of each member in those assets is proportionate to its capital grant contributions. The University's investment and corresponding equity are recorded at the amounts shown by the audited statements of the Society. They were not recorded in previous years.

## NOTE 3 CAPITAL FUNDS HELD IN TRUST

These funds are held in a trust account by the Minister of Finance pursuant to the University of Victoria Special Appropriation Act 1984 for the purpose of financing, constructing and equipping a Science and Engineering Facility at the

University. The difference of $ 1,653,059 between the balance of this account and the associated deferred revenue represents Capital Fund revenue recognized at March 31, 1985 in respect of project expenditures incurred but not paid at that date.

## NOTE 4 GROUP INSURANCE RESERVE

This reserve is held in connection with the University's group life and long-term disability insurance plans, and is considered adequate to meet the existing commitments of the plans.

## NOTE 5 LOANS PAYABLE

Loans are held from the Bank of Montreal ($434,460) and from the Provincial Treasury ($560,140) at prime interest rates or lower, under the authority of the Educational Institution Capital Finance Act. These loans will be repaid with funds received from the Province of B.C. for that purpose or refinanced through debentures issued by the University to the B.C. Educational Institutions Capital Financing Authority.

## NOTE 6 LONG TERM DEBT

| | Principal 1985 | Principal 1984 | Repayments 1986 |
|---|---|---|---|
| B.C. Educational Institutions Capital Financing Authority | | | |
| 9.41% to 17% due 1986 to 2004 | $29,193,946 | $28,815,946 | $4,531,477 |
| Less sinking fund | 3,722,357 | 2,692,646 | |
| | 25,471,589 | 26,123,300 | |
| Canada Mortgage and Housing Corporation 5.125% to 9.5% due 2015 to 2029 | 4,137,355 | 4,156,595 | 353,829 |
| | $29,608,944 | $30,279,895 | $4,885,306 |

Debentures are issued to the B.C. Educational Institutions Capital Financing Authority under the Educational Institution Capital Finance Act. Payments to the sinking fund held by the Authority are based on the discounted present values required to fund repayment of the debentures at maturity. These debentures can be recalled by the Authority giving not less than 5 months' notice. Sinking fund and interest payments are made with funds received from the Province of B.C. for that purpose or from the Ancillary Enterprises Fund.

Debentures issued under Orders-in-Council to the Canada Mortgage and Housing Corporation are secured by a mortgage on the student residences and Commons building. Principal and interest payments are made from the Ancillary Enterprises fund.

## NOTE 7 PENSION PLANS

The University pension plan for faculty and administrative and academic professional staff is a defined contribution plan administered by a separate

Board of Trustees. The last actuarial valuation as at July 1, 1983 showed that the minimum penion benefit liabilities of the plan were fully funded.

The University pension plan for other staff is a defined benefit plan administered by the University. The last actuarial valuation as at January 1, 1984 showed that the liabilities of the plan were fully funded.

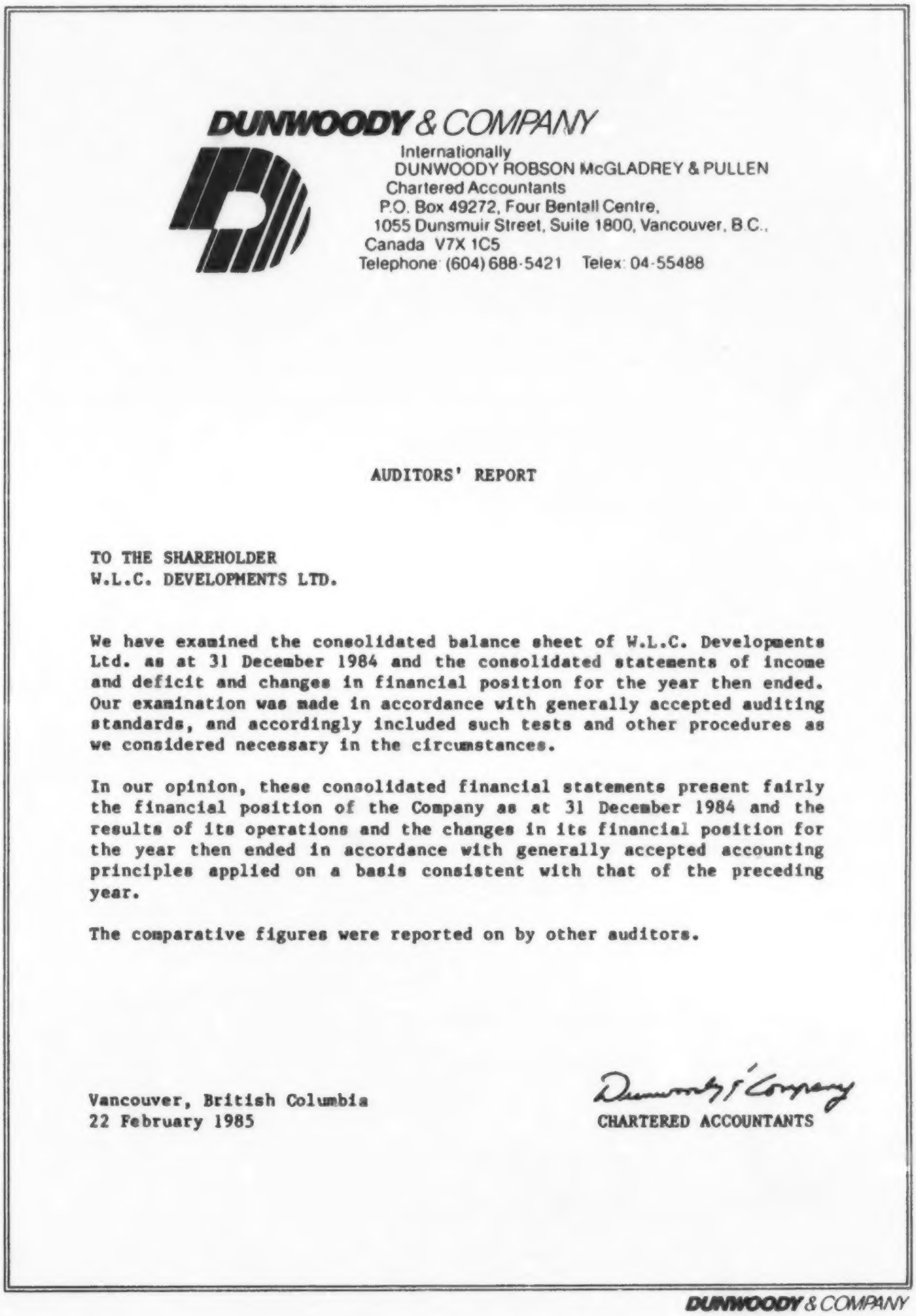
## NOTE 8 COMMITMENTS

Commitments under construction contracts totalled $6,509,064 at March 31, 1985. Of this $6,499,933 will be financed from the monies held in trust for that purpose (see Note 3) and the remainder from the Capital Fund. A commitment to purchase $446,000 of computer equipment in 1985-86 will be met from the General Operating Fund.

## NOTE 9 COMPARATIVE FIGURES

Comparative figures for 1984 have been restated to conform with 1985 financial statement presentation.

# W.L.C. DEVELOPMENTS LTD.



**DUNWOODY** & COMPANY
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## AUDITORS' REPORT

TO THE SHAREHOLDER
W.L.C. DEVELOPMENTS LTD.

We have examined the consolidated balance sheet of W.L.C. Developments Ltd. as at 31 December 1984 and the consolidated statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Company as at 31 December 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The comparative figures were reported on by other auditors.

Vancouver, British Columbia
22 February 1985

Dunwoody & Company
CHARTERED ACCOUNTANTS

**DUNWOODY** & COMPANY

## W.L.C. DEVELOPMENTS LTD.

### CONSOLIDATED BALANCE SHEET
31 DECEMBER 1984

| | 1984 | 1983 |
|---|---|---|
| **ASSETS** | | |
| CASH | $ 63,239 | $ - |
| AGREEMENT AND ACCOUNTS RECEIVABLE, note 2 | 302,455 | 606,478 |
| PREPAID EXPENSES | 70,558 | - |
| FURNITURE AND FIXTURES | 13,945 | 2,792 |
| INVENTORY OF LAND FOR RESALE, note 3 | 9,282,107 | 9,244,795 |
| GOLF COURSE, note 4 | 351,174 | 237,329 |
| CONFERENCE CENTRE, note 8(b) | 4,299,971 | 201,908 |
| | $14,383,449 | $10,293,302 |
| **LIABILITIES** | | |
| BANK INDEBTEDNESS | $ - | $ 26,772 |
| ACCOUNTS AND HOLDBACKS PAYABLE | 1,111,652 | 297,402 |
| INTEREST PAYABLE | 137,376 | 253,259 |
| LOAN PAYABLE, note 5 | 13,781,966 | 8,025,000 |
| DUE TO RESORT MUNICIPALITY OF WHISTLER, note 6 | 3,356,852 | 3,356,852 |
| DUE TO PROVINCE OF BRITISH COLUMBIA, note 7 | 3,800,000 | 10,450,000 |
| | 22,187,846 | 22,409,285 |
| **SHARE CAPITAL AND DEFICIT** | | |
| SHARE CAPITAL | | |
| Authorized | | |
| 10,000 common shares without par value | | |
| Issued | | |
| 1 share (1983 - 1 share) | 1 | 1 |
| DEFICIT | ( 7,804,398) | (12,115,984) |
| | ( 7,804,397) | (12,115,983) |
| | $14,383,449 | $10,293,302 |

SIGNIFICANT ACCOUNTING POLICIES, note 1
COMMITMENTS, note 8
RELATED PARTY TRANSACTIONS, note 9
COMPARATIVE FIGURES, note 10

Approved on behalf of the Board

Director

Malcolm E J Wilson Director

## W.L.C. DEVELOPMENTS LTD.

## CONSOLIDATED STATEMENT OF INCOME AND DEFICIT
YEAR ENDED 31 DECEMBER 1984

| | 1984 | 1983 |
|---|---|---|
| REVENUE | | |
| Golf Course | | |
| Agreements | $ - | $ 1,100,000 |
| Operations | 403,996 | 193,407 |
| Miscellaneous | 25,984 | 11,509 |
| | 429,980 | 1,304,916 |
| EXPENSES | | |
| Administration | 384,265 | 324,731 |
| Consulting | 309,667 | 177,645 |
| Financing costs | 1,215,950 | 808,518 |
| Golf Course | 377,734 | 260,926 |
| Miscellaneous | 69,680 | 66,449 |
| Professional fees | 127,620 | 205,017 |
| Whistler Resort Association dues and expenses | 283,478 | 203,928 |
| | 2,768,394 | 2,047,214 |
| LOSS FROM OPERATIONS | 2,338,414 | 742,298 |
| FORGIVENESS OF LOAN, note 7 | 6,650,000 | 200,000 |
| INCOME (LOSS) BEFORE EXTRAORDINARY ITEM | 4,311,586 | ( 542,298) |
| Extraordinary item | | |
| Write-off of excess of cost of investment over value of net assets acquired | - | (11,573,686) |
| NET INCOME (LOSS) | 4,311,586 | (12,115,984) |
| Deficit, beginning of year | 12,115,984 | - |
| DEFICIT, END OF YEAR | $ 7,804,398 | $12,115,984 |

## W.L.C. DEVELOPMENTS LTD.

## CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED 31 DECEMBER 1984

| | 1984 | 1983 |
|---|---|---|
| SOURCES OF CASH | | |
| Increase in loan payable | $ 5,756,966 | $ 8,025,000 |
| Increase in interest payable | - | 253,259 |
| Increase in accounts and holdbacks payable | 814,250 | 297,402 |
| Decrease in accounts and agreements receivable | 304,023 | - |
| Issuance of share capital | - | 1 |
| Increase in amount due to Resort Municipality of Whistler | - | 3,356,852 |
| Increase in amount due to Province of British Columbia | - | 10,650,000 |
| | 6,875,239 | 22,582,514 |
| USES OF CASH | | |
| Loss from operations | 2,338,414 | 742,298 |
| Additions to furniture and fixtures | 11,153 | 2,792 |
| Additions to Conference Centre | 4,098,063 | 201,908 |
| Additions to Golf Course | 113,845 | 237,329 |
| Additions to inventory of land for resale | 37,312 | 9,244,795 |
| Increase in accounts receivable | - | 606,478 |
| Goodwill on consolidation | - | 11,573,686 |
| Increase in prepaid expenses | 70,558 | - |
| Decrease in interest payable | 115,883 | - |
| | 6,785,228 | 22,609,286 |
| INCREASE (DECREASE) IN CASH | 90,011 | ( 26,772) |
| Bank indebtedness, beginning of year | ( 26,772) | - |
| CASH (BANK INDEBTEDNESS), END OF YEAR | $ 63,239 | ($ 26,772) |

## W.L.C. DEVELOPMENTS LTD.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
31 DECEMBER 1984

### 1. SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies of the Company:

(a) Principles of Consolidation

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiary companies:

Whistler Village Land Co. Ltd.
Whistler Golf Ltd.
Whistler Conference Centre Inc.

The Company is a government-owned corporation, the outstanding share is owned by the Province of British Columbia.

(b) Valuation

The Company records its assets at historical cost.

(c) Capitalization of Land Costs

The Company capitalizes all related costs except for certain consulting fees which are expensed.

### 2. AGREEMENT AND ACCOUNTS RECEIVABLE

| | 1984 | 1983 |
|---|---|---|
| Agreement receivable | $269,335 | $554,526 |
| Accounts receivable | 33,120 | 51,952 |
| | $302,455 | $606,478 |

The agreement receivable is the amount due under the Golf Course Agreement. The balance as at 31 December 1984 is to be paid as the developer sells lands conveyed to it in exchange for construction of the golf course.

### 3. INVENTORY OF LAND FOR RESALE

| | Whistler Village | Blackcomb Benchlands | Total |
|---|---|---|---|
| Balance on incorporation, 5 January 1983 | $ - | $ - | $ - |
| Add: Transferred from Whistler Village Land Co. Ltd. | 5,269,961 | 3,593,774 | 8,863,735 |
| Costs capitalized during the year | 381,060 | - | 381,060 |
| Balance, 31 December 1983 | 5,651,021 | 3,593,774 | 9,244,795 |
| Add: Costs capitalized during the year | 37,312 | - | 37,312 |
| Balance, 31 December 1984 | $5,688,333 | $3,593,774 | $9,282,107 |

## W.L.C. DEVELOPMENTS LTD.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
31 DECEMBER 1984

### 4. GOLF COURSE

| | 1984 | 1983 |
|---|---|---|
| Golf Course | $238,724 | $237,329 |
| Building improvements | 21,661 | - |
| Equipment | 26,268 | - |
| Golf carts | 64,521 | - |
| | $351,174 | $237,329 |

### 5. LOAN PAYABLE

The following amounts are due to the National Victoria & Grey Trust Company (Victoria & Grey):

| | 1984 | 1983 |
|---|---|---|
| Notes payable | $ 3,031,966 | $ 275,000 |
| Term notes | | |
| (a) Issued - 7 September 1983<br>Maturing - 7 September 1990 | 7,750,000 | 7,750,000 |
| (b) Issued - 9 October 1984<br>Maturing - 9 October 1991 | 3,000,000 | - |
| | $13,781,966 | $8,025,000 |

The notes payable bear interest at 3/4 of 1% less than the average prime rate of the Canadian Imperial Bank of Commerce (the C.I.B.C.). Interest is payable monthly but may be capitalized at the Company's option.

The term notes bear interest at 3/4 of 1% less than the average prime rate of the C.I.B.C. Interest is payable quarterly. The notes are redeemable by the Company on or after the second anniversary from the date of issue.

In consideration of the guarantee of the Province of British Columbia (the Province) to Victoria & Grey as to the repayment of the loan, the Company has agreed to indemnify and to provide security for any losses sustained by the Province.

### 6. DUE TO RESORT MUNICIPALITY OF WHISTLER

This debt is interest-free and repayable only after all the liabilities of the Company have been paid and the Company has been wound up.

Subsequent to year end, the Province reduced the debt owed by the Resort Municipality of Whistler by $179,795. The Resort Municipality of Whistler is expected to reduce the debt owed by the Company by a similar amount.

## W.L.C. DEVELOPMENTS LTD.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
31 DECEMBER 1984

### 7. DUE TO PROVINCE OF BRITISH COLUMBIA

On 7 March 1979, Whistler Village Land Co. Ltd. agreed to undertake certain capital projects in relation to the development of the Whistler area as a destination resort to be jointly financed by the Government of Canada and the Province of British Columbia (the Province) through the Travel Industry Development Subsidiary Agreement (T.I.D.S.A.). The full amount of $10,450,000 had been received from the Province and applied to the capital projects in accordance with the T.I.D.S.A. agreement.

By an agreement dated 24 December 1984 between the Province and the Company amending earlier agreements on the T.I.D.S.A. loan, the Province forgave the Company's liability to repay $6,650,000 of the original loan amount. The balance of $3,800,000 will be forgiven in 1985 upon completion of the Conference Centre and provided certain other conditions are met.

### 8. COMMITMENTS

(a) By an agreement dated 11 January 1979, Fortress Mountain Resorts Ltd. (Fortress) has an option to purchase the Blackcomb Mountain Benchlands. The option price is equal to approximately $25,000 per net developable hectare, which approximates cost. The option price is subject to escalation factors which depend upon the date on which the option is exercised. The option expires in February 2014, but may expire in 2004, in which event Fortress has a right of first refusal to 2014.

Under another agreement dated 1 May 1979, the Company has agreed to make all reasonable efforts to obtain title to approximately 17 hectares of land contiguous to the land subject to the 11 January 1979 option and to extend to Fortress the option to these lands at an option price of approximately $37,500 per net developable hectare. The option price is subject to the same escalation factors as are contained in the 11 January 1979 option. This option expires in January 1990.

Under an unregistered agreement dated 1 May 1979 with Fortress Mountain Resorts Ltd., the Company had agreed to construct, or cause to be constructed, ten tennis courts by 31 July 1983 and to fund a highway crossing for golfers at no less than $75,000 and no more than $125,000. The Company is presently negotiating its release from the agreement.

(b) The Company is currently completing the construction of the Conference Centre. Total cost at completion is estimated to be $8,300,000.

## W.L.C. DEVELOPMENTS LTD.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
31 DECEMBER 1984

### 9. RELATED PARTY TRANSACTIONS

All transactions between the Company and the Province of British Columbia are reflected in these financial statements.

### 10. COMPARATIVE FIGURES

Certain of prior year's figures provided for comparison have been reclassified to conform with current year's presentation.

## WORKERS' COMPENSATION BOARD OF BRITISH COLUMBIA

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Chairman and Members of the
Workers' Compensation Board, and

To the Minister of Labour
Province of British Columbia:

I have examined the balance sheet of the Workers' Compensation Board as at 31 December 1984 and the statements of income and expense and unfunded liability, changes in fund liabilities, changes in special reserve balances and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In 1984, the Board added to the actuarially-determined accident fund liabilities a contingency margin of $42.8 million which has been charged as an expense in the statement of income and expense and unfunded liability. In my opinion, this amount should not have been charged as an expense against the Board's operations but instead recorded as a contingency appropriation and segregated on the balance sheet. Had this been done, the 1984 "net income applied to unfunded liability" would have been $42.8 million greater but the $314.9 million unfunded liability as at 31 December 1984 would not be affected.

In my opinion, except for the treatment of the contingency margin described in the preceding paragraph, these financial statements present fairly the financial position of the Board as at 31 December 1984 and the results of its operations and the changes in its fund liabilities, special reserve balances and financial position for the year then ended in accordance with the stated accounting policies disclosed in note 1 to the financial statements applied, after giving retroactive effect to the change in the method of valuing long-term investments as explained in note 2, on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
1 March 1985

**WORKERS' COMPENSATION BOARD** **EXHIBIT 1**

**BALANCE SHEET**
**AS AT 31 DECEMBER 1984**
**(in $,000's)**

| ASSETS | | 1984 | | 1983 |
|---|---|---|---|---|
| Cash and short-term deposits | | 911,130 | | 441,593 |
| Assessments and accrued interest receivable | | 159,846 | | 162,974 |
| Deposit account unfinalled claims receivable | | 69,896 | | 63,333 |
| Long-term investments (Note 2) | | 796,526 | | 944,529 |
| Fixed assets, net of accumulated depreciation (Note 4) | | 47,949 | | 50,152 |
| | | 1,985,347 | | 1,662,581 |
| **LIABILITIES AND FUND BALANCES** | | | | |
| Accounts payable and accrued liabilities | | 17,416 | | 17,226 |
| Deposit accounts | | 3,158 | | 3,016 |
| Accident fund: | | | | |
| Liabilities (Exhibit 3) | 2,220,042 | | 2,105,263 | |
| Special Reserves (Exhibit 4) | 22,069 | 2,242,111 | 16,429 | 2,121,692 |
| Silicosis fund liabilities (Exhibit 3) | | 37,569 | | 38,565 |
| Unfunded liability (Exhibit 2) | | (314,907) | | (517,918) |
| | | 1,985,347 | | 1,662,581 |

The accompanying six notes are an integral part of these financial statements.

Approved by the Board:

W. R. Flesher
Chairman

GW Hall
G. W. Hall
Commissioner

J. M. Nutter
Commissioner

M. Parr
M. Parr
Commissioner

**WORKERS' COMPENSATION BOARD**

EXHIBIT 2

## STATEMENT OF INCOME AND EXPENSE AND UNFUNDED LIABILITY FOR THE YEAR ENDED 31 DECEMBER 1984

**(in $,000's)**

| INCOME | 1984 | 1983 |
|---|---|---|
| Assessments | | |
| Classes | 446,381 | 423,799 |
| Deposit accounts (Note 3) | 29,747 | 30,942 |
| Penalties | 3,925 | 3,098 |
| | 480,053 | 457,839 |
| Investment income | | |
| Earned for the year | 162,798 | 139,468 |
| Adjustment to market (Note 2) | 20,814 | (2,146) |
| | 183,612 | 137,322 |
| | 663,665 | 595,161 |
| EXPENSE | | |
| Current year claims | | |
| Wage loss compensation | 73,198 | 75,462 |
| Medical aid payments | 26,487 | 24,458 |
| Pension awards, capitalized values | 15,084 | 12,545 |
| Provision for unfinalled claims | 173,604 | 180,569 |
| | 288,373 | 293,034 |
| Prior years' claims | | |
| Investment income allocated to fund liabilities and special reserves | 183,612 | 137,322 |
| Adjustment to prior years' actuarial estimates | (94,838) | 11,794 |
| | 88,774 | 149,116 |
| Administration | 67,007 | 68,158 |
| | 444,154 | 510,308 |
| NET INCOME APPLIED TO UNFUNDED LIABILITY | 219,511 | 84,853 |
| UNFUNDED LIABILITY - 1 January | (517,918) | (586,271) |
| APPROPRIATION TO SPECIAL RESERVES | (16,500) | (16,500) |
| UNFUNDED LIABILITY - 31 December | (314,907) | (517,918) |

WORKERS' COMPENSATION BOARD

EXHIBIT 3

## STATEMENT OF CHANGES IN FUND LIABILITIES FOR THE YEAR ENDED 31 DECEMBER 1984

(in $,000's)

| | Accident Fund | | Silicosis Fund | |
|---|---|---|---|---|
| | 1984 | 1983 | 1984 | 1983 |
| ADDITIONS TO THE FUND LIABILITIES | | | | |
| Investment income allocation | 179,260 | 134,305 | 3,354 | 2,467 |
| Adjustment to prior years' actuarial estimates | (91,368) | 12,275 | (3,470) | (481) |
| Pension awards, capitalized values | 20,771 | 18,781 | 120 | 124 |
| Provision for unfinalled claims | 171,884 | 178,363 | 1,720 | 2,206 |
| | **280,547** | **343,724** | **1,724** | **4,316** |
| DEDUCTIONS FROM THE FUND LIABILITIES | | | | |
| Pensions paid | 95,707 | 81,844 | 2,647 | 2,700 |
| Wage loss compensation | 39,029 | 44,472 | - | - |
| Medical aid payments | 31,032 | 32,837 | 73 | 138 |
| | **165,768** | **159,153** | **2,720** | **2,838** |
| CURRENT YEAR INCREASE (DECREASE) | 114,779 | 184,571 | (996) | 1,478 |
| BALANCE - 1 January | 2,105,263 | 1,920,692 | 38,565 | 37,087 |
| BALANCE - 31 December (Exhibit 1) | **2,220,042** | **2,105,263** | **37,569** | **38,565** |
| Represented by: | | | | |
| Provision for unfinalled claims | 1,044,441 | 988,420 | 15,144 | 14,993 |
| Pension awards, capitalized values | 1,175,601 | 1,116,843 | 22,425 | 23,572 |
| | **2,220,042** | **2,105,263** | **37,569** | **38,565** |

WORKERS' COMPENSATION BOARD

EXHIBIT 4

## STATEMENT OF CHANGES IN SPECIAL RESERVE BALANCES FOR THE YEAR ENDED 31 DECEMBER 1984

**(in $,000's)**

| | | | | Total | |
|---|---|---|---|---|---|
| | **Contingent** | **Disaster** | **Enhancement** | **1984** | **1983** |
| ADDITIONS TO THE RESERVES | | | | | |
| Appropriation of net income | - | 2,500 | 14,000 | 16,500 | 16,500 |
| Investment income allocation | 50 | 233 | 715 | 998 | 550 |
| | **50** | **2,733** | **14,715** | **17,498** | **17,050** |
| DEDUCTIONS FROM THE RESERVES | | | | | |
| Pension awards, capitalized values | - | 1,313 | 3,700 | 5,013 | 5,953 |
| Wage loss compensation | - | 199 | 4,767 | 4,966 | 4,814 |
| Medical aid payments | - | 76 | 1,803 | 1,879 | 2,032 |
| | - | **1,588** | **10,270** | **11,858** | **12,799** |
| CURRENT YEAR INCREASE | 50 | 1,145 | 4,445 | 5,640 | 4,251 |
| BALANCE - 1 January | 525 | 3,251 | 12,653 | 16,429 | 12,178 |
| BALANCE - 31 December (Exhibit 1) | **575** | **4,396** | **17,098** | **22,069** | **16,429** |

WORKERS' COMPENSATION BOARD

EXHIBIT 5

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED 31 DECEMBER 1984

**(in $,000's)**

| | 1984 | 1983 |
|---|---|---|
| **FUNDS PROVIDED FROM** | | |
| Net income applied to unfunded liability | 219,511 | 84,853 |
| Add (deduct) items not requiring cash: | | |
| Provision for unfinalled claims | 173,604 | 180,569 |
| Adjustment to prior years' actuarial estimates | (94,838) | 11,794 |
| Investment income allocated to fund liabilities and special reserves | 183,612 | 137,322 |
| Pension awards, capitalized values | 15,084 | 12,545 |
| Depreciation | 2,587 | 2,655 |
| Gain on disposal of fixed assets | (13) | (15) |
| | 499,547 | 429,723 |
| Deduct: | | |
| Cash applied in settlement of fund liabilities or charged against special reserves: | | |
| Pensions paid | 98,354 | 84,544 |
| Wage loss compensation | 43,995 | 49,286 |
| Medical aid payments | 32,984 | 35,007 |
| | 175,333 | 168,837 |
| Funds generated from operations | 324,214 | 260,886 |
| Pensions payments recovered from third parties | 794 | 407 |
| Proceeds from disposal of fixed assets | 190 | 50 |
| Decrease in assessments and accrued interest receivable | 3,128 | 18,695 |
| Net increase in other liabilities | 332 | 1,184 |
| | 328,658 | 281,222 |
| **FUNDS APPLIED TO** | | |
| Purchase of fixed assets | 561 | 1,559 |
| Increase in deposit account unfinalled claims receivable | 6,563 | 9,289 |
| | 7,124 | 10,848 |
| **INCREASE IN FUNDS INVESTED** | 321,534 | 270,374 |
| **FUNDS INVESTED - 1 January** | 1,386,122 | 1,115,748 |
| - 31 December | 1,707,656 | 1,386,122 |
| **COMPONENTS OF INCREASE IN FUNDS INVESTED** | | |
| Increase (decrease) in cash and short-term deposits | 469,537 | (37,212) |
| (Decrease) increase in long-term investments | (148,003) | 307,586 |
| | 321,534 | 270,374 |

WORKERS' COMPENSATION BOARD

# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 DECEMBER 1984

## Note 1 - Significant Accounting Policies

(a) Fund Accounting

Although the liabilities and reserves of the Board are allocated to the Accident and Silicosis Funds and various sub-divisions thereof, the assets are recorded on a pool basis with no allocation of individual assets to specific funds.

(b) Investments

Effective in 1984, investments are carried on the Balance Sheet at market value.

(c) Fixed Assets

Fixed assets are recorded at cost, except for land acquired before 1970 which is recorded at appraised value. The following fixed assets are depreciated on a straight-line basis over their estimated useful lives:

| | |
|---|---|
| Buildings | 20 or 40 years |
| Equipment | 4 to 10 years |
| Furniture | 10 years |
| Vehicles | 5 years |

(d) Fund Liabilities

The Board calculates the liabilities for unfinalled claims and pensions. These liabilities, and the underlying assumptions and methods, are examined by the consulting actuary appointed by the Board. The report of the consulting actuary is appended to these financial statements. A contingency margin is included in the fund liabilities as at 31 December 1984.

(e) Unfinalled Claims

Provisions for future claims costs relating to injuries occurring prior to 31 December 1984 for which the final settlement has not been determined are credited to the unfinalled claims liabilities which are part of the Accident and Silicosis Funds established under Sections 39 (1) (c) and 41 (2) (b) of the Workers' Compensation Act. Wage loss compensation and medical aid payments, and the capitalized value of pension awards granted after the year of injury (or after the year in which the claim is allowed, in the case of Silicosis), are charged to the respective unfinalled claims liabilities.

(f) Pensions

Capitalized values of pension awards are credited to the pension liability provisions, which are then charged with pensions paid. When a pension is awarded for an injury which occurred in the current year its capitalized value is treated as a current period expense. In the case of a pension awarded after the year of the injury (or after the year in which the claim is allowed, in the case of Silicosis), the pension is charged to the appropriate unfinalled claims liability.

(g) Special Reserves

The special reserves established pursuant to Section 39 of the Workers' Compensation Act are:

(i) Contingent Reserve [Section 39 (1)(b)] which provides a reserve in aid of industries or classes which may become depleted or extinguished.

(ii) Disaster Reserve [Section 39 (1)(d)] which provides a reserve to be used to meet the loss arising from a disaster or other circumstance which the Board considers would unfairly burden the employers in a particular class.

(iii) Enhancement Reserve [Section 39 (1)(e)] which provides a reserve for payment of that portion of a disability enhanced by reason of a pre-existing disease, condition or disability.

The Board determines the amounts required to maintain these reserves at an adequate level. This "levy" is prorated to the various employer classes.

**(h) Prior Years' Claims**

All amounts recorded as "Provision for unfinalled claims" and as "Pension awards, capitalized values" are the actuarial estimates of the net present values of these liabilities. The calculation of net present value assumes that the annual rate of return on the Board's investments will exceed the annual increase in the Consumer Price Index (CPI) by 2¼%.

Each year, benefits paid by the Board are increased in line with the CPI and the actuarial assumptions are modified to include more recent experience. These changes result in a revaluation of the actuarial estimates made in prior years.

Investment income received or receivable during the year is allocated to the fund liabilities to offset the revaluation.

The amount by which the revaluation, which includes a contingency margin in 1984, differs from investment income allocated is described in the statements as "Adjustment to prior years' actuarial estimates" and is treated as a current period item.

**(i) Assessment Income and Assessments Receivable**

As a significant portion of assessment income for the year is not received until after year end, the amount shown is an estimate based on statistical data. Adjustments to this estimate are made in the following year.

## Note 2 - Change in Accounting Policy

**Investments**

A new accounting policy relative to the valuation of investments has been adopted. Previously, long-term investments were valued at amortized cost, utilizing the straight-line amortization basis. Realized capital gains or losses were reflected in investment income in the year of the transaction. Unrealized gains or losses were not recorded.

Long-term investments are now recorded at market value and unrealized gains and losses applied to investment income. This policy has been applied retroactively and the 1983 comparative figures restated. The effect of this change in 1984 is to increase net income and the opening balance of the unfunded liability by $20,814,000 and $82,800,000 respectively, and to reduce long-term investments by $61,986,000.

## Note 3 - Deposit Accounts

Certain employers have been placed in self-insuring or deposit classes and are required to deposit with the Board a sum of money determined by the Board.

These employers are billed on a monthly basis for compensation payments and pension awards made on their behalf, together with their proportionate share of administrative costs. The Board recognizes in its accounts both the current value of the estimated future payments for unfinalled claims and the amounts relative to these unfinalled claims to be received in the future from the deposit class employers.

The Board also acts as the agent of the Government of Canada for the payment of compensation to federal employees in British Columbia. Amounts disbursed are recovered from the Government of Canada on a monthly basis.

## Note 4 - Fixed Assets ($000's)

Fixed assets comprise of the following items:

| | 1984 | | | | 1983 |
|---|---|---|---|---|---|
| | Cost or Appraised Value | Depreciation | Accumulated Depreciation | Net Book Value | Net Book Value |
| Land | 1,275 | - | - | 1,275 | 1,350 |
| Buildings | 48,183 | 1,272 | 5,807 | 42,376 | 43,713 |
| Furniture and Equipment | 11,761 | 1,315 | 7,463 | 4,298 | 5,089 |
| Totals | 61,219 | 2,587 | 13,270 | 47,949 | 50,152 |

Land includes an amount of $356,000 arising from an appraisal revaluation in 1975, which is also included in "Accounts payable and accrued liabilities" on the Balance Sheet.

## Note 5 - Superannuation Fund

The cost to the Board of its contributions to the Workers' Compensation Board Superannuation Fund for 1984 was $4,585,200 (1983 - $4,000,184).

An actuarial valuation of the fund's liabilities was carried out in 1982 at the request of the Trustees of the Superannuation Fund. Based on the Plan as amended and ignoring liabilities and financing for indexed supplementary pensions, the Superannuation Fund's unfunded liability as at 30 September 1982 was approximately $24,000,000. This unfunded liability is not included in these financial statements.

Effective 1 January 1984, contributions by the Board were increased so as to fund the unfunded liability over a 25-year period.

## Note 6 - Comparative Figures

Certain 1983 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1984, and include the correction of an underestimate, amounting to $1,559,000, of prior year's administration expenses.

ECKLER PARTNERS LTD.

## ACTUARY'S REPORT

The Pension Liabilities for the Accident and Silicosis Funds are for pensions in effect as at 31 December 1984, but excluding pensions arising from injuries to Federal Government workers (Class 19). The present value of increases in pensions effective 1 January 1985 has been included in the Liabilities. The Pension Liabilities have been computed using the same mortality, net interest rate and other assumptions used for the valuation as at 31 December 1983. The net interest rate of 2⅜% makes implicit provision for the future indexing of pensions on the assumption that interest earnings on Board assets in excess of 2⅜% will correspond to future increases in the Consumer Price Index.

The Unfinalled Claims Liabilities for the Accident and Silicosis Funds are shown separately for rateable Classes and for deposit Classes (excluding Class 19), and are based on projections of future claims payments and awards using ratios developed from the Board's claims experience, average benefit rates, the net interest rate assumption of 2⅜% and, where applicable, mortality, remarriage and other assumptions used for computing Pension Liabilities. The methods used in calculating these liabilities were substantially the same as those employed in the previous valuation as at 31 December 1983. In addition, the Board has added contingency margins to the liabilities, which result in a liability increase of $42,767,000. These margins are included in the total liabilities shown below.

The liabilities included in this report, aside from the aforementioned margins, have been computed by the Board in accordance with methods and assumptions approved by us. We have made such tests of the calculations as were deemed necessary. We have also examined the data upon which the calculations were based and found it to be sufficient for our purposes and consistent with the Board's financial statements.

In our opinion, the amounts set out below, which have been determined by the methods and assumptions described above, make reasonable provision for the future liabilities of the Board as at 31 December 1984.

Accident Fund

| | |
|---|---|
| Pension Liabilities | $1,175,601,000 |
| Unfinalled Claims Liabilities | |
| - Rateable Classes | 974,545,000 |
| - Deposit Classes | 69,896,000 |
| | $2,220,042,000 |

Silicosis Fund

| | |
|---|---|
| Pension Liabilities | $ 22,425,000 |
| Unfinalled Claims Liabilities | 15,144,000 |
| | $ 37,569,000 |

J Levi

Jacob Levi, F.S.A., F.C.I.A.
Eckler Partners Ltd.
Consulting Actuaries

11 March 1985

**SECTION H**

## TRUST FUNDS

### CONTENTS

| | Page |
|---|---|
| Public Service Superannuation Fund | H 3 |
| Members of the Legislative Assembly Superannuation Account | H 10 |
| Municipal Superannuation Fund | H 16 |
| Teachers' Pensions Fund | H 22 |
| College Pension Fund | H 29 |
| BC Rail Ltd. Pension Fund (formerly British Columbia Railway Company Pension Fund) | H 35 |
| British Columbia Hydro and Power Authority Pension Fund | H 41 |
| British Columbia Power Commission Superannuation Fund | H 46 |
| Workers' Compensation Board Superannuation Fund | H 52 |

# PUBLIC SERVICE SUPERANNUATION FUND

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Superannuation Commissioner,

To the Provincial Secretary and Minister of Government Services
Province of British Columbia, and

To the Minister of Finance:

I have examined the statement of financial position of the Public Service Superannuation Fund, a fund in the Ministry of Finance, as at 31 March 1985 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 March 1985 and the changes in its fund balance for the year then ended in accordance with the stated accounting policies as set out in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
9 August 1985

EXHIBIT A

## PUBLIC SERVICE SUPERANNUATION FUND

## STATEMENT OF FINANCIAL POSITION

## AS AT MARCH 31, 1985

### ASSETS

| | 1985 | 1984 |
|---|---|---|
| Cash in Treasury and pool investments | $ - | $ 11,864,192 |
| Accounts receivable | 6,100,031 | 4,561,834 |
| Due from Pacific Coach Lines Ltd. Employees' Retirement Plan (Note 3) | 10,350,063 | - |
| Accrued interest on investments | 53,623,368 | 54,508,837 |
| Investments | | |
| Short-term | 985,809,740 | 779,587,659 |
| Long-term (Note 4) | 999,343,913 | 935,324,869 |
| Deferred losses less gains on sale of investments (Note 5) | 19,598,971 | 11,288,818 |
| | $2,074,826,086 | $1,797,136,209 |

### LIABILITIES AND FUND BALANCE

| | 1985 | 1984 |
|---|---|---|
| LIABILITIES | | |
| Overdraft in Treasury | $ 9,223,919 | $ - |
| Accounts payable and accrued liabilities | 2,029,355 | 1,977,840 |
| | 11,253,274 | 1,977,840 |
| FUND BALANCE (Exhibit B) (Note 6) | | |
| Basic Account | 1,885,043,571 | 1,660,011,607 |
| Inflation Adjustment Account | 178,529,241 | 135,146,762 |
| | 2,063,572,812 | 1,795,158,369 |
| | $2,074,826,086 | $1,797,136,209 |

The eight accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner

Victor B

Victor Barwin, C.A., Director, Finance, Superannuation Commission

EXHIBIT B

## PUBLIC SERVICE SUPERANNUATION FUND

## STATEMENT OF CHANGES IN FUND BALANCE

## FOR THE YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| FUND BALANCE INCREASED BY | | |
| Contributions | | |
| Employees | | |
| Basic | $ 52,409,457 | $ 55,453,366 |
| Inflation adjustment | 14,303,197 | 14,869,932 |
| Voluntary | 245,947 | 823,208 |
| Military service | 475,879 | 765,150 |
| Reinstatement | 223,198 | 77,652 |
| | 67,657,678 | 71,989,308 |
| Employers | | |
| Province of British Columbia | | |
| Basic | 58,506,387 | 61,069,568 |
| Inflation adjustment | 10,295,659 | 10,662,354 |
| Other employers | | |
| Basic | 22,964,362 | 24,555,659 |
| Inflation adjustment | 4,008,327 | 4,206,149 |
| | 95,774,735 | 100,493,730 |
| Transfers from other funds | | |
| Re Pacific Coach Lines Ltd. | | |
| Employees' Retirement Plan (Note 3) | 13,519,340 | - |
| Other | 265,330 | 836,845 |
| Transfers from Members of the Legislative Assembly Superannuation Account (Note 7) | | |
| Upon grant of allowance | 525,544 | 2,257,798 |
| In respect of inflation adjustment supplements | 119,740 | 32,769 |
| Income from investments | 205,667,930 | 171,476,124 |
| | 383,530,297 | 347,086,574 |
| FUND BALANCE DECREASED BY | | |
| Superannuation allowance payments | | |
| Contributory | 74,001,929 | 62,038,243 |
| Inflation adjustment supplements (Note 6) | 13,571,346 | 10,789,647 |
| | 87,573,275 | 72,827,890 |
| Refunds | 24,310,679 | 14,616,005 |
| Transfers to other funds | 1,288,719 | 333,809 |
| Administration and actuarial expenses | 1,346,338 | 1,448,502 |
| Investment management fees | 596,843 | 547,062 |
| | 115,115,854 | 89,773,268 |
| NET INCREASE IN FUND BALANCE | 268,414,443 | 257,313,306 |
| FUND BALANCE AT BEGINNING OF YEAR | 1,795,158,369 | 1,537,845,063 |
| FUND BALANCE AT END OF YEAR | $2,063,572,812 | $1,795,158,369 |

# PUBLIC SERVICE SUPERANNUATION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 1985

### 1. DESCRIPTION OF THE PUBLIC SERVICE SUPERANNUATION PLAN

a) General

Under the Pension (Public Service) Act, the Public Service Superannuation Fund is a fund in the Ministry of Finance.

The Superannuation Commissioner appointed under the Act is responsible to the Provincial Secretary and Minister of Government Services for the administration of the Act. All contributions to the Fund are deposited in the Provincial Treasury and administered by the Minister of Finance, who has invested available moneys in various short-term and long-term investments.

The plan is a defined benefit pension plan, whereby benefits are not directly linked to contributions. The plan is open to eligible employees of the public service and of certain crown corporations, agencies, institutions and other designated employers.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service and at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service, and at age 60 with less than 10 years contributory service.

Certain groups of employees are eligible for retirement benefits at an earlier age.

The plan provides a pension of 2% per year of service up to a maximum of 70% prior to age 65 of the average salary earned in the five highest earning years before retirement. At age 65, date of death or disability, there is a reduction in the formula as a result of the integration with the Canada Pension Plan (the CPP offset). Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit having contributed for a minimum of 10 years are entitled to a deferred pension benefit.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

### 2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at March 31, 1985 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the

## PUBLIC SERVICE SUPERANNUATION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 1985

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 8 below.

b) Investment Valuation

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the remaining terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.
(iii) Shares are carried at cost adjusted by 7% of the difference between cost or adjusted cost and market value.

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the investments or twenty years. The amortization is charged against income from investments.

Short-term investments are carried at cost of acquisition.

3. TRANSFER OF EMPLOYEES FROM PACIFIC COACH LINES LTD.

The Pension (Public Service) Act was amended and given Royal Assent May 16, 1984. The amendment provided for the Superannuation Commissioner, with the approval of the Lieutenant Governor in Council, to enter into an agreement with Pacific Coach Lines Ltd. Although the formal written agreement has not yet been signed, its major provisions have been carried out by the parties as described below.

The agreement provided for the transfer to the Public Service Superannuation Fund, the pension entitlement of persons who were in receipt of a pension under the Pacific Coach Lines Ltd. Employees' Retirement Plan. The transfer provides for the pension rights of fifty-six (56) former employees who elected deferred vested pensions and one hundred and twenty-eight (128) former employees who were receiving pension benefits as at May 1, 1984.

Monthly payments by the Fund to the eligible pensioners began in January, 1985. The liabilities for benefits assumed by the Public Service Superannuation Fund were valued in the agreement at $13,519,340. The agreement provided for the transfer to the Fund, assets and cash in this amount from the Pacific Coach Lines Ltd. Employees' Retirement Plan and Pacific Coach Lines Ltd. on March 31, 1985. Cash in the amount of $3,169,277 was received by the Fund on March 29, 1985. The balance amounting to $10,350,063 shown as an accounts receivable, was received in cash and investments by June 30, 1985, the date specified in the agreement.

4. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

| | 1985<br>$ | 1984<br>$ |
|---|---|---|
| Book Value | 999,343,913 | 935,324,869 |
| Par Value | 1,062,735,257 | 978,124,624 |
| Market Value | 938,647,705 | 816,247,738 |

## PUBLIC SERVICE SUPERANNUATION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 1985

### 4. LONG-TERM INVESTMENTS (Continued)

The par value of the long-term investments does not include shares in Canadian companies having a book value of $17,788,330 ($16,440,706 in 1984) and a market value of $27,062,003 ($25,178,048 in 1984).

The difference between the book value and the market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of plan benefits and therefore has not been provided for as at March 31, 1985.

### 5. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

| | 1985<br>$ | 1984<br>$ |
|---|---|---|
| Balance at beginning of year | 11,288,818 | 2,468,856 |
| Losses less gains on sale of investments | 9,575,293 | 8,365,416 |
| | 20,864,111 | 10,834,272 |
| Amortization for the year | (1,265,140) | 454,546 |
| Balance at end of year | 19,598,971 | 11,288,818 |

### 6. FUND BALANCE

The fund balance is made up of a Basic Account and an Inflation Adjustment Account. The Inflation Adjustment Account was created in 1980 to finance the payment of cost of living supplementary allowances. These allowances are adjusted each January 1st and are related to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases.

The Inflation Adjustment Account includes contributions by employees and employers each at the rate of 1.25% of salary, the interest income therefrom, and the interest income on Basic Account funds attributed to the payment of pensions in excess of the rate assumed by the actuary.

The Inflation Adjustment Account is decreased by refunds to former contributors and transfers to the Basic Account of the capitalized value of supplementary allowances granted. The Basic Account consists of all other assets of the Fund.

Excess interest earnings for the year ended March 31, 1985 of $18,390,306 ($24,152,090 in 1984) transferable from the Basic Account to the Inflation Adjustment Account are reflected in the Fund balances. Effective January 1, 1985, inflation adjustment supplements at the rate of 3.8% (5% in 1984) of the basic life time portion of superannuation allowances in force were granted. The capitalized value of these inflation adjustment supplements was $17,475,744 ($20,104,623 in 1984), which amount was transferred from the Inflation Adjustment Account to the Basic Account.

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1985

## 7. TRANSFER FROM THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Former Members of the Legislative Assembly who have been granted superannuation allowances are paid contributory allowances and inflation adjustment supplements from the Public Service Superannuation Fund.

A contributory allowance is financed at the time the allowance is first granted by the transfer to the Fund from the Members of the Legislative Assembly Superannuation Account (the Account) of the estimated cost of the future contributory benefits.

During the year ended March 31, 1985, 1 member (1984 - 8) was granted a superannuation allowance. The present value of this allowance was $525,544 ($2,257,798 in 1984) which was transferred to the Fund.

Under the Legislative Assembly Allowances and Pension Act, 1-1/4% of Members' eligible salaries and indemnities and the matching payments made on behalf of the Province are transferred once a year from the Account to the inflation adjustment account maintained in the Fund, from which the supplementary allowances are paid. Any excess of contributions received by the Account over amounts transferred to the Fund is reflected in these financial statements as an account receivable.

## 8. ACTUARIAL VALUATION

According to the Pension (Public Service) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at least once in each consecutive period of not more than five years. The most recent valuation was carried out as at March 31, 1980. A valuation as at March 31, 1984 is presently in progress and is expected to be complete in the next fiscal year.

The valuation indicates an increase in the unfunded liability in respect of basic pension benefits from about $197,563,000 as of March 31, 1977 to about $631,172,000 as of March 31, 1980. The 1977 amount of $197,563,000 would have been stated as $234,295,000 on the current basis since the actuary has changed his assumptions to include cost-of-living increases in the basic pensions as a result of legislative changes which occurred in 1980. These increases were not included in the liability in previous valuations.

Effective April 1, 1983, revisions were made to the Pension (Public Service) Act in respective of employer funding. These changes are designed to maintain the unfunded liability as a constant percentage of total payrolls.

The liabilities of the Fund are calculated under the "entry age normal" actuarial method. The future contributions required have been determined under the "level contribution funding" method. This method expresses employer contributions as a constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for all new entrants to the plan to the extent that the unfunded liability is maintained as a constant percentage of future payrolls.

# MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

**Province of British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Superannuation Commissioner,

To the Provincial Secretary and Minister of Government Services
Province of British Columbia, and

To the Minister of Finance:

I have examined the statement of financial position of the Members of the Legislative Assembly Superannuation Account, an account in the Ministry of Finance, as at 31 March 1985 and the statement of changes in account balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at 31 March 1985 and the changes in the account balance for the year then ended in accordance with the stated accounting policies as set out in note 3 to the financial statements applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
12 July 1985

EXHIBIT A

## MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

## STATEMENT OF FINANCIAL POSITION

## AS AT MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| **ASSETS** | | |
| Cash in Treasury and pool investments (Note 3) | $ - | $ 37,359 |
| Accounts receivable | 8,069 | - |
| Accrued interest on investments | 95,310 | 128,529 |
| Investments | | |
| Short-term | 2,325,208 | 2,043,463 |
| Long-term (Note 4) | 1,101,031 | 1,100,528 |
| | $ 3,529,618 | $ 3,309,879 |
| **LIABILITIES AND ACCOUNT BALANCE** | | |
| LIABILITIES | | |
| Overdraft in Treasury | $ 106,115 | $ - |
| Due to Public Service Superannuation Fund (Note 5) | 119,740 | 95,503 |
| Accounts payable | - | 6,920 |
| | 225,855 | 102,423 |
| ACCOUNT BALANCE (Exhibit B) | | |
| Balance at end of year | 3,303,763 | 3,207,456 |
| | $ 3,529,618 | $ 3,309,879 |

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner

Victor Barwin, C.A., Director, Finance, Superannuation Commission

EXHIBIT B

## MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

## STATEMENT OF CHANGES IN ACCOUNT BALANCE

## FOR THE YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| ACCOUNT BALANCE INCREASED BY: | | |
| Contributions: | | |
| Members of the Legislative Assembly: | | |
| Regular | $ 176,799 | $ 180,369 |
| Province of British Columbia: | | |
| Regular | 239,445 | 243,892 |
| Deficiency payments on contributory allowances granted | - | 1,022,661 |
| | 239,445 | 1,266,553 |
| Income from investments | 329,590 | 319,531 |
| | 745,834 | 1,766,453 |
| ACCOUNT BALANCE DECREASED BY: | | |
| Amounts transferable to Public Service Superannuation Fund: | | |
| Upon grant of contributory allowances (Note 5) | 525,544 | 2,257,798 |
| In respect of inflation adjustment supplements (Note 5) | 119,740 | 32,769 |
| Refunds of Members' contributions | 4,244 | 62,476 |
| | 649,528 | 2,353,043 |
| NET INCREASE (DECREASE) IN ACCOUNT BALANCE | 96,306 | (586,590) |
| ACCOUNT BALANCE AT BEGINNING OF YEAR | 3,207,457 | 3,794,047 |
| ACCOUNT BALANCE AT END OF YEAR (Exhibit A) | $ 3,303,763 | $ 3,207,457 |

## MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 1985

### 1. DESCRIPTION OF THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Under Part 2 of the Legislative Assembly Allowances and Pension Act, the Members of the Legislative Assembly Superannuation Account is an account in the Ministry of Finance of the Province of British Columbia.

The Account receives contributions from the Crown in right of the Province as the employer and from participating members who are elected Members of the Legislative Assembly. All contributions to the Account are deposited in the Provincial Treasury and administered by the Minister of Finance, who has invested available monies in various short-term and long-term investments. Interest earned on fund assets is also paid to the Account.

When a contributor is granted an allowance, the amount of money calculated as that required to finance his or her future contributory pension benefits is transferred to the Public Service Superannuation Fund and monthly allowances are paid from that Fund. Any deficiency in the present value of allowances granted over the amounts available in the Account is provided for by the Province.

### 2. BENEFITS AVAILABLE UNDER THE PLAN

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to all members of the legislative assembly.

b) Retirement Benefits

A member is entitled to a pension allowance upon ceasing to be a member after having served 7 years or for more than two parliaments and having attained the age of 55 years or having attained an age plus years of service as a member totalling 60 or more years.

For pensions granted on or after January 1, 1985 the plan provides a pension allowance of 5% per year of service up to a maximum of 80% of the average legislative allowance, and special allowance and/or ministerial salary earned in the highest four years of service as a member and as a minister or specified office holder. Pensions granted prior to January 1, 1985 are based on 4% per year of service up to a maximum of 72% of qualifying salaries and allowances. Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A member who ceases to be a member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Former members leaving contributions on deposit are entitled, if otherwise eligible, to a deferred pension allowance benefit.

d) Other Benefits

Survivor benefits are available under the plan.

## MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 1985

### 3. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Account as at March 31, 1985 and the changes in Account balance for the year then ended and do not purport to show the adequacy of the Account to meet the obligations of the superannuation plan.

b) Investment Valuation

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds or twenty years. The amortization is charged against income from investments.

Short-term investments are carried at cost of acquisition.

### 4. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

| | 1985<br>$ | 1984<br>$ |
|---|---|---|
| Book Value | 1,101,031 | 1,100,528 |
| Par Value | 1,106,000 | 1,106,000 |
| Market Value | 882,103 | 812,670 |

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Account balance available for payment of plan benefits and therefore has not been provided for as at March 31, 1985.

### 5. PAYMENT OF SUPERANNUATION ALLOWANCES

Former Members of the Legislative Assembly who have been granted superannuation allowances are paid contributory allowances and inflation adjustment supplements from the Public Service Superannuation Fund.

During the year ended March 31, 1985, 1 member (1984 - 8) was granted a superannuation allowance. The present value of this allowance was $525,544 ($2,257,798 in 1984) which was transferred to the Public Service Superannuation Fund.

## MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 1985

### 5. PAYMENT OF SUPERANNUATION ALLOWANCES (Continued)

Under the Legislative Assembly Allowances and Pension Act, 1-1/4% of members' eligible salaries and indemnities and the matching payments made by the Province are transferred once a year from the Account to the inflation adjustment account maintained in the Public Service Superannuation Fund, from which the supplementary allowances are paid. Any excess of contributions received over amounts transferred is reflected in these financial statements as an amount due to the Public Service Superannuation Fund.

### 6. ACTUARIAL VALUATION

No actuarial valuation of the Account is required by the Legislative Assembly Allowances and Pension Act and no such valuation has been performed to date.

# MUNICIPAL SUPERANNUATION FUND

**Province of
British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Commissioner of Municipal Superannuation Fund, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the Municipal Superannuation Fund as at 31 December 1984 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1984 and the changes in the fund balance for the year then ended in accordance with the stated accounting policies as set out in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
28 June 1985

EXHIBIT A

## MUNICIPAL SUPERANNUATION FUND

## STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| **ASSETS** | | |
| Cash | $ 1,472,042 | $ 9,344,302 |
| Contributions receivable | 15,897,329 | 19,002,759 |
| Accrued interest on investments | 45,529,630 | 45,575,786 |
| Investments | | |
| Short-term | 788,551,114 | 547,808,738 |
| Long-term (Note 3) | 1,131,357,636 | 1,091,906,066 |
| Deferred losses less gains on sale of investments (Note 4) | 20,370,195 | 3,160,835 |
| | $2,003,177,946 | $1,716,798,486 |
| **LIABILITIES AND FUND BALANCE** | | |
| LIABILITIES | | |
| Accounts payable | $ 2,220,113 | $ 2,397,203 |
| FUND BALANCE (Exhibit B) (Note 5) | | |
| Basic account | 1,774,600,196 | 1,536,893,800 |
| Retirement annuity account | 72,090,460 | 66,400,465 |
| Inflation adjustment account | 154,267,177 | 111,107,018 |
| | 2,000,957,833 | 1,714,401,283 |
| | $2,003,177,946 | $1,716,798,486 |

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor B

Victor Barwin, C.A., Director, Finance, Superannuation Commission

EXHIBIT B

## MUNICIPAL SUPERANNUATION FUND

## STATEMENT OF CHANGES IN FUND BALANCE

## FOR THE YEAR ENDED DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| FUND BALANCE INCREASED BY: | | |
| Contributions: | | |
| Employees: | | |
| Basic | $ 85,482,808 | $ 84,316,194 |
| Inflation adjustment | 15,931,890 | 15,462,992 |
| Voluntary, special agreement and arrears | 2,479,158 | 2,463,174 |
| Purchase of service | 153,686 | 31,806 |
| Leave of absence | 21,842 | 18,467 |
| Reinstatement | 72,585 | 138,328 |
| | 104,141,969 | 102,430,961 |
| Employers: | | |
| Current service | 84,098,299 | 82,853,908 |
| Inflation adjustment | 15,930,809 | 15,463,154 |
| Past service | 427,083 | 1,707,028 |
| Purchase of service, special agreement and arrears | 3,119,148 | 3,022,887 |
| Leave of absence | 14,750 | 30,093 |
| | 103,590,089 | 103,077,070 |
| Transfers from other funds | 337,341 | 191,215 |
| Income from investments | 189,505,432 | 158,054,278 |
| | 397,574,831 | 363,753,524 |
| FUND BALANCE DECREASED BY: | | |
| Superannuation allowance payments: | | |
| Contributory | 72,845,705 | 63,608,415 |
| Inflation adjustment supplements (Note 5) | 14,030,280 | 10,954,734 |
| Special agreement supplementary allowances | 229,565 | 215,911 |
| Less reimbursement by former employers | (94,548) | (111,918) |
| | 87,011,002 | 74,667,142 |
| Refunds | 20,375,667 | 14,912,614 |
| Transfers to other funds | 223,688 | 48,997 |
| Pensioners' medical premiums - matching portion | 1,120,744 | 962,656 |
| Actuarial and administration expenses | 1,711,496 | 1,684,855 |
| Investment management fees | 575,685 | 524,489 |
| | 111,018,282 | 92,800,753 |
| NET INCREASE IN FUND BALANCE | 286,556,549 | 270,952,771 |
| FUND BALANCE AT BEGINNING OF YEAR | 1,714,401,284 | 1,443,448,512 |
| FUND BALANCE AT END OF YEAR (Exhibit A) | $2,000,957,833 | $1,714,401,283 |

## MUNICIPAL SUPERANNUATION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 1. DESCRIPTION OF THE MUNICIPAL SUPERANNUATION PLAN

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to eligible employees of a municipality, hospital, school district, regional college or other employer to which the Pension (Municipal) Act applies.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service, at age 60 with a minimum of 10 years contributory service and at age 65 with less than 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service, and at age 60 with less than 10 years contributory service.

Certain groups of employees are eligible for retirement benefits at an earlier age. Hospital employees must have a minimum of 10 years contributory service to be eligible for a pension benefit.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years before retirement. At age 65, date of death, or disability there is a reduction in the formula as a result of the integration with the Canada Pension Plan. Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit for a minimum of 10 years are entitled to a deferred pension benefit if they have completed a minimum of 10 years contributory service.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

### 2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1984 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 6.

## MUNICIPAL SUPERANNUATION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Investment Valuation

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the remaining terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.

Gains and losses on disposition of long-term bonds are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds or twenty years. The amortization is included in income from investments.

Short-term investments are carried at cost of acquisition.

### 3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

| | 1984<br>$ | 1983<br>$ |
|---|---|---|
| Book Value | 1,131,357,636 | 1,091,906,066 |
| Par Value | 1,187,031,953 | 1,153,969,453 |
| Market Value | 1,001,653,848 | 940,891,268 |

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of plan benefits and therefore has not been provided for as at December 31, 1984.

### 4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

| | 1984<br>$ | 1983<br>$ |
|---|---|---|
| Balance at beginning of year | 3,160,835 | 835,385 |
| Losses less gains on sale of investments | 17,851,652 | 2,281,288 |
| | 21,012,487 | 3,116,673 |
| Amortization for the year | (642,292) | 44,162 |
| Balance at end of year | 20,370,195 | 3,160,835 |

## MUNICIPAL SUPERANNUATION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 5. FUND BALANCE

The Fund balance is made up of a Basic Account, a Retirement Annuity Account and an Inflation Adjustment Account. The Inflation Adjustment Account was created in 1980 to finance the payment of cost of living supplementary allowances. These allowances are adjusted each January 1st and are related to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases.

The Inflation Adjustment Account includes contributions by employees and employers each at the rate of 1% of salary, the interest income therefrom and the interest income on funds attributed to the payment of pensions in excess of the rate assumed by the actuary.

The Inflation Adjustment Account is decreased by refunds to former contributors and transfers to the Basic Account of the capitalized value of supplementary allowances granted.

Excess interest earnings for 1984 of $24,700,986 ($27,837,520 in 1983) transferable from the Basic Account to the Inflation Adjustment Account are reflected in the Fund balances. Effective January 1, 1985, inflation adjustment supplements at the rate of 3.8% (5.0% in 1984) of the basic lifetime portion of pensions in payment were granted. The capitalized value of these inflation adjustment supplements was $21,957,247 ($21,428,474 in 1984), which amount was transferred from the Inflation Adjustment Account to the Basic Account.

### 6. ACTUARIAL VALUATION

According to the Pension (Municipal) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary from time to time at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1982. The actuary advised at that time the unfunded liability would be $700,454,000 for basic pension benefits. This represents an increase of $293,182,000 since December 31, 1979. The Actuary also stated that he did not see the increase in the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners or to the financial health of the plan.

The liabilities of the Fund are calculated under the "entry age normal" actuarial method. The future contributions required have been determined under the "level contribution funding" method. This method expresses employer contributions as the constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for all new entrants to the plan to the extent that the unfunded liability is maintained as a constant percentage of future payrolls.

# TEACHERS' PENSIONS FUND

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Commissioner of Teachers' Pensions, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the Teachers' Pensions Fund as at 31 December 1984 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1984 and the changes in the fund balance for the year then ended in accordance with the stated accounting policies as set out in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
8 May 1985

EXHIBIT A

## TEACHERS' PENSIONS FUND

## STATEMENT OF FINANCIAL POSITION

## AS AT DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| **ASSETS** | | |
| Cash | $ 1,609,031 | $ 12,581,025 |
| Contributions receivable | 6,714,129 | 8,547,800 |
| Accrued interest on investments | 36,282,851 | 35,184,401 |
| Investments | | |
| Short-term | 612,125,143 | 423,350,136 |
| Long-term (Note 3) | 854,617,669 | 823,993,337 |
| Deferred losses less gains on sale of investments (Note 4) | 16,888,870 | 2,660,842 |
| | $1,528,237,693 | $1,306,317,541 |
| **LIABILITIES AND FUND BALANCE** | | |
| LIABILITIES | | |
| Accounts payable | $ 1,173,188 | $ 1,302,272 |
| FUND BALANCE (Exhibit B) (Note 5) | | |
| Basic account | 1,411,044,422 | 1,220,836,636 |
| Inflation adjustment account | 116,020,083 | 84,178,633 |
| | 1,527,064,505 | 1,305,015,269 |
| | $1,528,237,693 | $1,306,317,541 |

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor Barwin, C.A., Director, Finance, Superannuation Commission

EXHIBIT B

## TEACHERS' PENSIONS FUND

## STATEMENT OF CHANGES IN FUND BALANCE

## FOR THE YEAR ENDED DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| FUND BALANCE INCREASED BY: | | |
| Contributions: | | |
| Employees: | | |
| Basic | $ 58,228,334 | $ 57,115,938 |
| Inflation adjustment | 10,192,973 | 10,027,718 |
| Voluntary | 53,201 | 50,362 |
| Reinstatement | 268,150 | 188,768 |
| Leave of absence | 92,639 | 199,150 |
| Military or other service | 231,421 | 376,023 |
| | 69,066,718 | 67,957,959 |
| Employers: | | |
| Paid by the Province of British Columbia on behalf of school districts: | | |
| Basic | 85,578,590 | 83,855,852 |
| Inflation adjustment | 10,163,547 | 9,995,996 |
| Recognition of service | 231,421 | 376,023 |
| Contributions paid by other employers: | | |
| Basic | 255,192 | 280,176 |
| Inflation adjustment | 29,426 | 31,722 |
| | 96,258,176 | 94,539,769 |
| Transfers from other funds | 451,123 | 477,141 |
| Income from investments | 147,807,567 | 122,017,937 |
| | 313,583,584 | 284,992,806 |
| FUND BALANCE DECREASED BY: | | |
| Superannuation allowance payments: | | |
| Contributory | 69,641,139 | 61,703,636 |
| Inflation adjustment supplements (Note 5) | 14,929,314 | 11,721,720 |
| | 84,570,453 | 73,425,356 |
| Refunds | 5,443,274 | 4,413,054 |
| Transfers to other funds | 181,806 | 305,623 |
| Actuarial and administration expenses | 828,870 | 847,233 |
| Investment management fees | 509,945 | 497,077 |
| | 91,534,348 | 79,488,343 |
| NET INCREASE IN FUND BALANCE | 222,049,236 | 205,504,463 |
| FUND BALANCE AT BEGINNING OF YEAR | 1,305,015,269 | 1,099,510,806 |
| FUND BALANCE AT END OF YEAR (Exhibit A) | $1,527,064,505 | $1,305,015,269 |

# TEACHERS' PENSIONS FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 1. DESCRIPTION OF THE TEACHERS' PENSIONS PLAN

#### a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to all certificated teachers and to superintendents or assistant superintendents appointed by a board of school trustees in the British Columbia public school system.

#### b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service and at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years before retirement. At age 65, date of death, or disability there is a reduction in the formula as a result of the integration with the Canada Pension Plan. Reference should be made to the plan text for a more detailed description of the benefits.

#### c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit are entitled to a deferred pension benefit if they have completed a minimum of 10 years contributory service.

#### d) Other Benefits

Disability and Survivor benefits are available under the plan.

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1984 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 6 below.

## TEACHERS' PENSIONS FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Investment Valuation

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized over the remaining terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.

Gains and losses on disposition of long-term bonds are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds or twenty years. The amortization is charged against income from investments.

Short-term investments are carried at cost of acquisition.

### 3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

| | 1984<br>$ | 1983<br>$ |
|---|---|---|
| Book Value | 854,617,669 | 823,993,337 |
| Par Value | 918,919,560 | 860,809,280 |
| Market Value | 759,814,347 | 711,656,351 |

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of plan benefits and therefore has not been provided for as at December 31, 1984.

### 4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

| | 1984<br>$ | 1983<br>$ |
|---|---|---|
| Balance at beginning of year | 2,660,842 | 1,350,449 |
| Losses less gains on sale of investments | 14,742,346 | 1,317,748 |
| | 17,403,188 | 2,668,197 |
| Amortization for the year | 514,318 | 7,355 |
| Balance at end of year | 16,888,870 | 2,660,842 |

# TEACHERS' PENSIONS FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 5. FUND BALANCE

The Fund balance is made up of a Basic Account and an Inflation Adjustment Account. The Inflation Adjustment Account was created in 1980 to finance the payment of cost of living supplementary allowances. These allowances are adjusted each January 1st and are related to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases.

The Inflation Adjustment Account includes contributions by employees and employers each at the rate of 1% of salary, the interest income therefrom and the interest income on funds attributed to the payment of pensions in excess of the rate assumed by the actuary. The Inflation Adjustment Account is decreased by refunds to former contributors and transfers to the Basic Account of the capitalized value of supplementary allowances granted. The Basic Account consists of all other assets of the Fund.

Excess interest earnings for 1984 amounting to $27,261,839 ($30,471,688 in 1983) transferable from the Basic Account to the Inflation Adjustment Account are reflected in the Fund balances. Effective January 1, 1985 inflation adjustment supplements at the rate of 3.8% (5.0% effective January 1, 1984) of the basic life time portion of superannuation allowances in force were granted. The capitalized value of these inflation adjustment supplements was $18,288,150 ($21,054,195 in 1984), which amount was transferred from the Inflation Adjustment Account to the Basic Account.

### 6. ACTUARIAL VALUATION

According to the Pension (Teachers) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary from time to time at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1980. The actuary advised at that time, the unfunded liability would be $1,019,270,000 for basic pension benefits. This liability includes the capitalized value of pension indexing costs granted up to and including January 1, 1981 which were not previously included in the valuations. This represents an increase of $471,670,000 since December 31, 1977. The actuary stated that the plan "funded ratio" had decreased, but explained that this was due mainly to the inclusion of indexing costs for the first time and a change in the method of valuing assets. The actuary also stated that he did not see the increase in the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners nor to the financial health of the pension fund.

# TEACHERS' PENSIONS FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 6. ACTUARIAL VALUATION (Continued)

The liabilities of the Fund are calculated under the "entry age normal" actuarial method. The future contributions required have been determined under the "level contribution funding" method. This method expresses employer contributions as the constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for all new entrants to the plan to the extent that the unfunded liability is maintained as a constant percentage of future payrolls.

# COLLEGE PENSION FUND

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia

I have examined the statement of financial position of the College Pension Fund as at 31 August 1984 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 August 1984 and the changes in the fund balance for the year then ended in accordance with the stated accounting policies as set out in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
21 December 1984

EXHIBIT A

## COLLEGE PENSION FUND

## STATEMENT OF FINANCIAL POSITION

AS AT AUGUST 31, 1984

| | 1984 | 1983 |
|---|---|---|
| **ASSETS** | | |
| Cash | $ 1,247,544 | $ 2,027,352 |
| Contributions receivable | 1,161,448 | 975,826 |
| Accrued interest on investments | 3,718,193 | 4,021,377 |
| Investments | | |
| Short-term | 76,197,800 | 49,409,003 |
| Long-term (Note 3) | 37,420,728 | 42,406,632 |
| Deferred losses less gains on sale of investments (Note 4) | 597,877 | 387,052 |
| | $ 120,343,590 | $ 99,227,242 |
| **LIABILITY AND FUND BALANCE** | | |
| LIABILITY | | |
| Accounts payable | $ 74,462 | $ 73,993 |
| FUND BALANCE (Exhibit B) (Note 5) | | |
| Basic account | 110,799,299 | 92,338,601 |
| Inflation adjustment account | 9,469,829 | 6,814,648 |
| | 120,269,128 | 99,153,249 |
| | $ 120,343,590 | $ 99,227,242 |

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, Superannuation Commissioner, Trustee

Victor B

Victor Barwin, C.A., Comptroller, Superannuation Commission

EXHIBIT B

## COLLEGE PENSION FUND

## STATEMENT OF CHANGES IN FUND BALANCE

## FOR THE YEAR ENDED AUGUST 31, 1984

| | 1984 | 1983 |
|---|---|---|
| FUND BALANCE INCREASED BY: | | |
| Contributions: | | |
| Employees: | | |
| Basic | $ 5,377,231 | $ 5,420,182 |
| Inflation adjustment | 1,025,780 | 1,018,995 |
| Voluntary | 2,640 | 3,140 |
| Arrears | 50,552 | 14,785 |
| | 6,456,203 | 6,457,102 |
| Employers: | | |
| Basic | 5,377,231 | 5,420,182 |
| Inflation adjustment | 1,025,780 | 1,018,995 |
| Arrears | 50,552 | 10,263 |
| | 6,453,563 | 6,449,440 |
| Transfers from other funds | 28,364 | 45,663 |
| Income from investments | 10,846,059 | 9,597,167 |
| | 23,784,189 | 22,549,372 |
| FUND BALANCE DECREASED BY: | | |
| Superannuation allowance payments: | | |
| Contributory | 1,343,982 | 1,082,801 |
| Inflation adjustment supplements (Note 5) | 226,478 | 154,718 |
| | 1,570,460 | 1,237,519 |
| Refunds | 923,789 | 341,346 |
| Transfers to other funds | - | 23,357 |
| Pensioners' medical premiums - matching portion | 18,122 | 14,360 |
| Administration and actuarial expenses | 81,362 | 113,901 |
| Investment management services | 74,577 | 107,306 |
| | 2,668,310 | 1,837,789 |
| NET INCREASE IN FUND BALANCE | 21,115,879 | 20,711,583 |
| FUND BALANCE AT BEGINNING OF YEAR | 99,153,249 | 78,441,666 |
| FUND BALANCE AT END OF YEAR (Exhibit A) | $ 120,269,128 | $ 99,153,249 |

## COLLEGE PENSION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED AUGUST 31, 1984

### 1. DESCRIPTION OF THE COLLEGE PENSION PLAN

#### a) General

The plan is a defined benefit pension plan, whereby benefits are not directly linked to contributions. The plan is open to full-time faculty members of a college or college council in British Columbia, other faculty members whose application has been approved by the employer, and full-time senior administrative employees who are required by the employer to become a contributor. Full-time faculty members may apply within one month of date of appointment to be exempted from contributing to the plan.

#### b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service, at age 60 with a minimum of 10 years contributory service and at age 65 with less than 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service, and at age 60 with less than 10 years contributory service.

The plan provides a pension of 2% per year of service up to a maximum of 70% prior to age 65 of the average salary earned in the five highest earning years before retirement. At age 65, date of death or disability, there is a reduction in the formula as a result of the integration with the Canada Pension Plan (the CPP offset). Reference should be made to the plan text for a more detailed description of the benefits.

#### c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit are entitled to a deferred pension benefit.

#### d) Other Benefits

Disability and Survivor benefits are available under the plan.

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at August 31, 1984 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 6 below.

#### b) Investment Valuation

Long-term investments have terms in excess of one year and include bonds issued or guaranteed by Canada or a Province. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.

## COLLEGE PENSION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED AUGUST 31, 1984

### 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Gains and losses on disposal of long-term bonds are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds or twenty years. The amortization is included in income from investments.

Short-term investments consist of deposits with chartered banks and other approved financial institutions and are carried at cost of acquisition.

### 3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

| | 1984<br>$ | 1983<br>$ |
|---|---|---|
| Book Value | 37,420,728 | 42,406,632 |
| Par Value | 37,919,000 | 42,879,548 |
| Market Value | 29,866,709 | 35,068,466 |

The difference between the book value and the market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of pension benefits and therefore has not been provided for as at August 31, 1984, since it is generally expected that Fund investments will be held to maturity.

### 4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

| | 1984 | 1983 |
|---|---|---|
| Balance at beginning of year | $ 387,052 | $ 408,354 |
| Losses less gains on sale of investments | 216,310 | - |
| | 603,362 | 408,354 |
| Amortization for the year | 5,485 | 21,302 |
| Balance at end of year | $ 597,877 | $ 387,052 |

### 5. FUND BALANCE

The Fund balance is made up of a Basic Account and an Inflation Adjustment Account. The Inflation Adjustment Account was created in 1980 to finance the payment of inflation adjustment supplementary allowances. These allowances are adjusted each January 1st and are related to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases.

The Inflation Adjustment Account includes contributions by employees and employers each at the rate of 1% of salary, the interest income therefrom, and the interest income on Basic Account funds attributed to the payment of pensions in excess of the rate assumed by the actuary. The Inflation Adjustment Account is decreased by refunds to former contributors and transfers to the Basic Account of the capitalized value of supplementary allowances granted. The Basic Account consists of all other assets of the Fund.

COLLEGE PENSION FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED AUGUST 31, 1984

## 5. FUND BALANCE (Continued)

For the year ended August 31, 1984 excess interest earnings of $358,206, ($834,733 in 1983), were transferred from the Basic Account to the Inflation Adjustment Account. Effective January 1, 1984, supplementary allowances at the rate of 5% (10.355% in 1983) of the basic life time portion of pensions in payment were granted. The capitalized value of these increases in 1984 was $402,326, ($532,599 in 1983), which amount was transferred from the Inflation Adjustment Account to the Basic Account.

## 6. ACTUARIAL VALUATION

According to the Pension (College) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary upon request by the Superannuation Commissioner.

The most recent valuation was carried out as at August 31, 1981. The valuation indicated an unfunded liability in respect of basic pension benefits of approximately $45,422,000 as of August 31, 1981, compared to $12,290,000 as of August 31, 1976, the date of the previous valuation. The increase in the unfunded liability was caused mainly by inadequacies in the statutory contribution rates, combined with growth in the covered membership and actual salary increases greater than those assumed by the Actuary in the previous valuation. Liabilities of the fund are calculated under the "entry age normal" actuarial method, applied on an aggregate basis.

The actuary did not see the increase of $33,132,000 in the unfunded liability as a threat to the continued payment of benefits to current or prospective pensioners nor to the financial health of the pension fund provided his recommendations to raise statutory contribution rates by adopting the level contribution funding method were adopted. Level contribution funding expresses employer contributions as the constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for all new entrants to the plan to the extent that the unfunded liability is maintained as a constant percentage of future payrolls.

The government is in the process of determining the method of funding best suited to the current needs of the plan. Any change in the plan requires statutory amendment.

The key actuarial assumptions made in the valuation may be tabulated as follows -

| | | |
|---|---|---|
| Salary growth | - | 5-1/2% per annum |
| Interest on fund assets | - | 6-1/2% per annum |
| Mortality - active employees | - | 1971 Group Annuity Mortality table -<br>Males 55%<br>Females 70% |
| - other retired | - | Progressive Annuity table rated down for -<br>Males 1 year<br>Females 2 years |
| Withdrawal | - | Graduated select experience, using a three year select period -<br>Males 100%<br>Females 90%<br>Ultimate experience rates reduced to that used for inactive employees -<br>Males 125%<br>Females 100% |
| Retirement | - | Graduated observed experience based on 1976-81 experience |
| Retirement age | - | 55 - 65 |

# BC RAIL LTD. PENSION FUND
## (formerly British Columbia Railway Company Pension Fund)

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Directors, B. C. Rail Ltd., and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the B. C. Rail Ltd. Pension Fund (formerly the British Columbia Railway Company Pension Fund) as at 31 December 1984 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1984 and the changes in the fund balance for the year then ended in accordance with the stated accounting policies as set out in note 3 to the financial statements applied on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
19 March 1985

EXHIBIT A

## BC RAIL LTD. PENSION FUND

## STATEMENT OF FINANCIAL POSITION

## AS AT DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| **ASSETS** | | |
| Cash | $ 457,810 | $ - |
| Contributions receivable | 1,158,374 | 996,671 |
| Accrued interest on investments | 2,878,684 | 2,386,052 |
| Investments | | |
| Short-term | 54,258,643 | 39,942,838 |
| Long-term (Note 4) | 61,221,667 | 57,302,389 |
| Deferred losses less gains, on sale of investments (Note 5) | 501,918 | 381,176 |
| | $ 120,477,096 | $ 101,009,126 |
| **LIABILITIES AND FUND BALANCE** | | |
| LIABILITIES | | |
| Bank overdraft | $ - | $ 581,994 |
| Accounts payable | 21,461 | 18,688 |
| Due to BC Rail Ltd. (Note 6) | 1,486,425 | - |
| | 1,507,886 | 600,682 |
| FUND BALANCE (Exhibit B) | | |
| Pension fund basic account | 118,594,993 | 100,120,975 |
| Employee voluntary contributions account | 374,217 | 287,469 |
| | 118,969,210 | 100,408,444 |
| | $120,477,096 | $ 101,009,126 |

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor B

Victor Barwin, C.A., Director, Finance, Superannuation Commission

EXHIBIT B

# BC RAIL LTD. PENSION FUND

## STATEMENT OF CHANGES IN FUND BALANCE

## FOR THE YEAR ENDED DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| FUND BALANCE INCREASED BY: | | |
| Employee contributions | | |
| Regular and arrears | $ 4,196,709 | $ 3,893,497 |
| Voluntary | 72,161 | 42,033 |
| | 4,268,870 | 3,935,530 |
| Employer contributions | | |
| Current | 5,086,611 | 5,481,003 |
| Amortization of unfunded liability (Note 6) | 405,000 | 972,000 |
| | 5,491,611 | 6,453,003 |
| Income from investments | 11,219,760 | 9,405,163 |
| | 20,980,241 | 19,793,696 |
| FUND BALANCE DECREASED BY: | | |
| Pension payments | 1,624,794 | 1,408,297 |
| Refunds | 720,950 | 773,970 |
| Investment management fees | 73,731 | 63,610 |
| | 2,419,475 | 2,245,877 |
| NET INCREASE IN FUND BALANCE | 18,560,766 | 17,547,819 |
| FUND BALANCE AT BEGINNING OF YEAR | 100,408,444 | 82,860,625 |
| FUND BALANCE AT END OF YEAR (Exhibit A) | $ 118,969,210 | $ 100,408,444 |

## BC RAIL LTD. PENSION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 1. STATUS OF THE PENSION FUND

Effective June 19, 1984, the BC Rail Ltd. assumed the responsibility for the British Columbia Railway Company Pension Plan. All employees of the British Columbia Railway Company were transferred to BC Rail Ltd. during 1984 or on January 1, 1985 and continued their membership in the plan without interruption.

### 2. DESCRIPTION OF THE BC RAIL LTD. PENSION PLAN

#### a) General

The plan is a defined benefit pension plan, whereby benefits are not directly linked to contributions. All eligible employees are required to enrol.

#### b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 60 or later with a minimum of 25 years contributory service or at age 65. Reduced pensions are available between age 55 and 65 with a minimum of 10 years of contributory service.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years of any period of 10 consecutive years. At age 65 there is a reduction in the formula as a result of the integration with the Canada Pension Plan. Reference should be made to the plan text for a more detailed description of the benefits.

#### c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit having contributed to the fund for a minimum of 10 years are entitled to a deferred pension benefit.

#### d) Other Benefits

Disability and Survivor benefits are available under the plan.

### 3. SIGNIFICANT ACCOUNTING POLICIES

#### a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1984 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 6 below.

## BC RAIL LTD. PENSION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

3. SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Investment Valuation

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.

Gains and losses on disposal of long-term bonds are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds or twenty years. The amortization is charged against income from investments.

Short-term investments are carried at cost of acquisition.

4. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

| | 1984<br>$ | 1983<br>$ |
|---|---|---|
| Book value | 61,221,667 | 57,302,389 |
| Par Value | 62,743,000 | 58,887,000 |
| Market value | 54,426,288 | 50,037,770 |

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of pension benefits and therefore has not been provided for as at December 31, 1984, since it is generally expected that Fund investments will be held to maturity.

5. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

| | 1984 | 1983 |
|---|---|---|
| Balance at beginning of year | $ 381,176 | $ 447,233 |
| Losses (gains) on sale of investments | 117,525 | (46,268) |
| | 498,701 | 400,965 |
| Amortization for the year | 3,217 | (19,789) |
| Balance at end of year | $ 501,918 | $ 381,176 |

## BC RAIL LTD. PENSION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 6. ACTUARIAL VALUATION

According to the articles of the BC Rail Ltd. Pension Plan, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary every three years. A valuation was carried out as at May 31, 1984. The valuation disclosed that the Fund had a funding excess of $7,983,000 ($8,557,000 unfunded liability - 1981 valuation).

Among the factors contributing to the change from the unfunded liability to the funding excess were experience gains due primarily to improved investment performance and lower than expected salary and pension increases. Application of the maximum benefit rule and removal of the fluctuation reserve for asset valuation also contributed to this improvement. Offsetting these factors has been the adoption of more conservative economic assumptions used in the actuarial valuation.

Liabilities of the Fund are calculated under the "attained age" actuarial cost method.

On the Actuary's recommendation, BC Rail Ltd. is matching employee contributions from June 1984 to the date of the next actuarial valuation. Amounts remitted by the employer during the period from June 1984 to December 1984 exceeded the contributions subsequently calculated as due by $1,486,425. This amount is shown in these financial statements as an amount due to BC Rail Ltd.

# BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

Price
Waterhouse
CHARTERED ACCOUNTANTS

1075 West Georgia Street
Vancouver, British Columbia V6E 3G1
(604) 682-4711 Telex 04-507740

April 25, 1985

## AUDITORS' REPORT

Superannuation Commissioner,
Province of British Columbia:

We have examined the balance sheet of the British Columbia Hydro and Power Authority Pension Fund as at December 31, 1984 and the statement of changes in fund balance for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances. The Minister of Finance of the Province of British Columbia has confirmed to us that the securities representing the Fund's investments were held for safekeeping by him as at December 31, 1984.

In our opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1984 and the changes in fund balance for the year then ended in accordance with the provisions of the Plan and generally accepted accounting principles consistently applied.

Price Waterhouse

Chartered Accountants

## BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
## PENSION FUND

### BALANCE SHEET

| | December 31 1984 | December 31 1983 |
|---|---|---|
| **ASSETS** | | |
| Cash | $ 4,545,324 | $ 2,180,255 |
| Contributions receivable | 1,192,067 | 1,373,516 |
| Accrued interest | 12,663,664 | 10,981,740 |
| Investments: | | |
| Short-term (Note 3) | 174,631,870 | 122,038,974 |
| Long-term (Note 4) | 286,681,665 | 285,013,517 |
| | $479,714,590 | $421,588,002 |
| **LIABILITIES AND FUND BALANCE** | | |
| Accounts payable: | | |
| Administration and investment management expenses | $ 365,376 | $ 205,989 |
| Pensions | 90,279 | 90,547 |
| | 455,655 | 296,536 |
| Deferred income | 220,656 | 853,230 |
| Fund balance: | | |
| Pension account - amount available for payment of pensions in effect | 149,318,593 | 121,744,325 |
| Compulsory contributions account | 136,400,431 | 121,681,810 |
| Additional voluntary contributions account | 1,652,826 | 1,400,370 |
| Employer matching contributions account | 136,400,431 | 121,681,810 |
| Index pension account | 32,475,409 | 27,627,499 |
| Index reserve account | 15,128,950 | 7,064,437 |
| Reserve account | 7,661,639 | 19,237,985 |
| | 479,038,279 | 420,438,236 |
| | $479,714,590 | $421,588,002 |

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner

Victor B

Victor Barwin, C.A., Comptroller

## BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
## PENSION FUND

### STATEMENT OF CHANGES IN FUND BALANCE

| | Year ended December 31 | |
|---|---|---|
| | 1984 | 1983 |
| Fund balance increased by: | | |
| Employee contributions- | | |
| Basic pension | $ 13,239,895 | $ 14,111,422 |
| Indexed pension | 3,444,379 | 3,671,565 |
| Additional voluntary | 714,241 | 519,382 |
| Employer matching contributions- | | |
| Basic pension | 13,239,895 | 14,111,422 |
| Indexed pension | 3,444,379 | 3,671,565 |
| Voluntary contributions transferred under clause 12 | 59,640 | 29,521 |
| Payment by B.C. Hydro in respect of- | | |
| Actuarial deficiency (Note 5) | 3,061,000 | 3,061,000 |
| Indexed pensions additional (Note 6) | 1,194,248 | 1,194,248 |
| Payment by Metro Transit Operating Company for indexing costs | 564,475 | 527,555 |
| Payment by Pacific Coach Lines in respect of indexing payments for P.C.L. pensioners (Note 7) | 1,645,659 | - |
| Payment by B.C. Railway Company in respect of pensions to seconded employees | - | 147,223 |
| Transfers from other funds | 17,074 | 232,318 |
| Interest on investments | 47,872,198 | 40,927,368 |
| | 88,497,083 | 82,204,589 |
| Fund balance decreased by: | | |
| Basic pension payments | 16,652,914 | 13,475,578 |
| Indexed pension payments | 5,321,954 | 4,698,627 |
| Employee contributions refunded | 4,105,890 | 2,385,666 |
| Separation of passenger transportation employees (Note 7) | 3,455,515 | - |
| Transfers to other funds | 36,471 | 40,788 |
| Administration, investment management and audit expenses | 324,296 | 376,999 |
| | 29,897,040 | 20,977,658 |
| Increase in fund balance | 58,600,043 | 61,226,931 |
| Fund balance at beginning of year | 420,438,236 | 359,211,305 |
| Fund balance at end of year | $479,038,279 | $420,438,236 |

## BRITISH COLUMBIA HYDRO AND POWER AUTHORITY
## PENSION FUND

## NOTES TO FINANCIAL STATEMENTS
## DECEMBER 31, 1984

1. Financial statements:

The accompanying financial statements show only the position of the Fund as at December 31, 1984 and the changes in fund balance for the year then ended. They do not purport to show the adequacy of the fund to meet the obligations of the Plan.

2. Significant accounting policies:

(a) Gains and losses on sale of long-term investments are deferred and amortized to income on a straight-line basis over the lesser of the remaining term of the investments disposed of or twenty years.

(b) Premiums and discounts on the purchase of long-term investments are amortized to income on a straight-line basis over the remaining term of the investments.

3. Short-term investments:

Short-term investments are recorded at cost, and comprise deposits with and notes of banks and other financial institutions which mature within twelve months from December 31, 1984. Interest accrued on these investments is included in the caption accrued interest on the balance sheet at December 31, 1984.

4. Long-term investments:

| | 1984 | 1983 |
|---|---|---|
| At cost, after amortization | $286,681,665 | $285,013,517 |
| Par value | $294,228,000 | $293,461,000 |
| Market value | $255,283,808 | $251,826,382 |
| Excess of cost over market value | $ 31,397,857 | $ 33,187,135 |

As there is no permanent impairment in the value of the investments, and the intention is to hold the investments until maturity when they will be redeemed at par, the reduction in market value of $31,397,857 is not provided for as at December 31, 1984.

5. **Actuarial valuation:**

A summary actuarial report available, dated April 25, 1985, indicated an accrued actuarial deficit in the plan as at December 31, 1984, including the liability resulting from pension indexing referred to in Note 6, of approximately $29,000,000 (December 31, 1983 - $44,000,000). B.C. Hydro is funding the deficit by annual payments of $4,255,000 to March 31, 1997 and $3,061,000 per annum thereafter to March 31, 2000.

6. **Indexed pension:**

Indexing payments to pensioners are funded by specific compulsory employer and employee contributions each at the rate of 1.6% of plan earnings and a certain portion of interest earned in excess of actuarial expectations. Supplements are added annually on each January 1. Each supplement is equal to the increase in the consumer price index, but will be limited to a lesser amount if the funds available are insufficient to provide the full amount. As at January 1, 1985 funds were available to provide the full amount of the consumer price index increase of 3.797% over the period October 1, 1983 to September 30, 1984.

B.C. Hydro has assumed responsibility for the liabilities resulting from the previous indexing formula, which amounted to approximately $15,500,000. This amount is being funded by a payment of $4,710,000 made in March 1982 and, as referred to in Note 5, subsequent payments of $1,194,000 annually until 1997.

7. **Separation of passenger transportation employees:**

Urban passenger transportation services were transferred from British Columbia Hydro and Power Authority to Metro Transit Operating Company as of April 1, 1980. Previously, interurban passenger transportation services were transferred to Pacific Coach Lines Limited.

Transfer of assets in the amount of $24,672,189 in respect of Metro Transit Operating Company employees was completed in May 1982.

In respect of Pacific Coach Lines Limited employees, $2,118,398 book value of investments ($2,127,000 par value) were transferred in partial settlement of the $3,455,515 transfer amount as at March 31, 1984. The balance in cash including interest was transferred on August 15, 1984. Immediately prior to this partial settlement, Pacific Coach Lines Limited transferred $1,645,659 cash to the Fund in respect of past and future indexing payments made by the Fund in respect of certain pensioners.

8. **Comparative figures:**

Certain comparative figures for 1983 on the balance sheet and the statement of changes in fund balance have been reclassified to conform with the financial statement presentation adopted in 1984. These changes have no effect on the fund balance or net increase in fund balance for 1983.

# BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

**Province of**
**British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

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## AUDITOR'S REPORT

To the Directors, British Columbia Hydro and Power Authority, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the British Columbia Power Commission Superannuation Fund as at 31 December 1984 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1984 and the changes in the fund balance for the year then ended in accordance with the stated accounting policies as set out in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
21 March 1985

EXHIBIT A

## BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

## STATEMENT OF FINANCIAL POSITION

## AS AT DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| **ASSETS** | | |
| Cash | $ 733,886 | $ 367,769 |
| Contributions receivable | 16,294 | 8,024 |
| Accrued interest on investments | 727,699 | 608,500 |
| Investments | | |
| Short-term | 5,600,000 | 5,200,000 |
| Long-term (Note 3) | 21,594,327 | 21,873,497 |
| Deferred losses on sale of investments, (Note 4) | 260,571 | 22,267 |
| | $ 28,932,777 | $ 28,080,057 |
| **LIABILITY AND FUND BALANCE** | | |
| LIABILITY | | |
| Accounts payable | $ 16,686 | $ 77,781 |
| FUND BALANCE (Exhibit B) | | |
| Contributory pensions account | 10,042,925 | 9,232,436 |
| Special reserve account (Note 5) | 129,971 | 129,971 |
| Undistributed interest account | 9,196,856 | 8,177,857 |
| Members and employees contributory account | 4,632,560 | 5,070,610 |
| Members and employees voluntary account | 278,889 | 318,462 |
| Employer contributory account | 4,632,560 | 5,070,610 |
| Unclaimed monies account | 2,330 | 2,330 |
| | 28,916,091 | 28,002,276 |
| | $ 28,932,777 | $ 28,080,057 |

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor Barwin, C.A., Director, Finance, Superannuation Commission

EXHIBIT B

## BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

## STATEMENT OF CHANGES IN FUND BALANCE

## FOR THE YEAR ENDED DECEMBER 31, 1984

| | 1984 | 1983 |
|---|---|---|
| FUND BALANCE INCREASED BY: | | |
| Employee regular contributions | $ 15,623 | $ 17,167 |
| Employer matching contributions | 15,623 | 17,167 |
| Income from investments | 2,444,211 | 2,390,426 |
| | 2,475,457 | 2,424,760 |
| FUND BALANCE DECREASED BY: | | |
| Superannuation allowance payments: | | |
| Contributory | 1,040,947 | 954,535 |
| Cost of living supplements | 441,087 | 387,961 |
| Refunds | 48,153 | 16,207 |
| Transfers to other funds | 12,085 | 61,303 |
| Administration expenses | 10,539 | 12,644 |
| Investment management fees | 8,831 | 10,313 |
| | 1,561,642 | 1,442,963 |
| NET INCREASE IN FUND BALANCE | 913,815 | 981,797 |
| FUND BALANCE AT BEGINNING OF YEAR | 28,002,276 | 27,020,479 |
| FUND BALANCE AT END OF YEAR (Exhibit A) | $ 28,916,091 | $ 28,002,276 |

## BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 1. DESCRIPTION OF THE BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION PLAN

a) General

The plan is a defined benefit plan, whereby benefits are not directly linked to contributions, except that certain benefit options are calculated by reference to the "money purchase" tables. All members of the plan are former employees of the British Columbia Power Commission, which became a part of British Columbia Hydro and Power Authority at its inception in 1963. Most members have deferred pension rights, as they now contribute to the British Columbia Hydro and Power Authority Pension Fund.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 50 and the sum of the member's age and years of service is not less than 65.

The "half to the widow" plan benefit option is calculated on the 2% formula, while guarantee and joint life options are calculated on the money purchase formula.

The 2% formula is based on 2% per year of service up to a maximum of 70% of the average salary earned in any consecutive period of 10 years during which the salary was highest. There is a reduction in the formula pension at age 65 as a result of the integration with the Canada Pension Plan.

The money purchase plan is based on the total amount of the member's contributions, the matching employer contributions, plus the accumulated interest on these contributions.

Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit having contributed to the fund for a minimum of ten years are entitled to a deferred pension benefit.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

### 2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at December 31, 1984 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

## BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Investment Valuation

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.

Gains and losses on disposition of long-term bonds are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds or twenty years. The amortization is included in income from investments.

Short-term investments are carried at cost of acquisition.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

| | 1984<br>$ | 1983<br>$ |
|---|---|---|
| Book Value | 21,594,327 | 21,873,497 |
| Par Value | 21,797,600 | 22,111,000 |
| Market Value | 17,284,755 | 17,045,996 |

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of pension benefits and therefore has not been provided for as at December 31, 1984, since it is generally expected that Fund investments will be held to maturity.

4. DEFERRED LOSSES ON SALE OF INVESTMENTS

| | 1984 | 1983 |
|---|---|---|
| Balance at beginning of year | $ 22,267 | $ - |
| Losses on sale of investments | 246,404 | 24,887 |
| | 268,671 | 24,887 |
| Amortization for the year | 8,100 | 2,620 |
| Balance at end of year | $ 260,571 | $ 22,267 |

## BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 1984

### 5. ACTUARIAL VALUATION

According to the regulations applicable to the Fund, an actuarial valuation of the sufficiency of the Special Reserve Account of the Fund is to be made by an Actuary every three years. The most recent valuation was carried out as at December 31, 1981. According to this valuation the consulting actuaries concluded that there were then no employees who were expected to benefit from the Special Reserve. They recommended that the Special Reserve Account, then amounting to $151,479 be reduced to nil. During 1983 an amount of $21,508 was charged to the Special Reserve. No further action has been taken upon the consulting actuaries' recommendation.

The key actuarial assumptions made in the valuation may be tabulated as follows -

| | | |
|---|---|---|
| Salary growth | - | 5 1/2% per annum |
| Interest on fund assets | - | 7 1/2% per annum |
| Mortality - all members | - | 1949 Annuity Table (Projected 10 years) |
| Retirement age | - | 63 |

### 6. ESTIMATED PRESENT VALUE OF PENSIONS IN FORCE

Pursuant to Regulation No. 6 of the British Columbia Hydro and Power Authority Act, the Commission has estimated the present value of the 444 pensions in force as at December 31, 1984 (403 - 1983) at $13,655,000, ($12,300,000 - 1983). This comprises $9,740,000 ($8,800,000 - 1983) with respect to the basic component and $3,915,000 ($3,500,000 - 1983) with respect to the supplementary allowances which are charged when paid, to the Undistributed Interest Account.

# WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

**Province of British Columbia**

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

## AUDITOR'S REPORT

To the Commissioners, Workers' Compensation Board, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the Workers' Compensation Board Superannuation Fund as at 31 March 1985 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 March 1985 and the changes in its fund balance for the year then ended in accordance with the stated accounting policies as set out in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
28 June 1985

EXHIBIT A

## WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

## STATEMENT OF FINANCIAL POSITION

## AS AT MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| **ASSETS** | | |
| Cash | $ 572,427 | $ 463,026 |
| Accrued interest on investments | 2,558,875 | 1,857,392 |
| Investments | | |
| Short-term | 5,120,000 | - |
| Long-term (Note 3) | 56,180,430 | 52,384,526 |
| Deferred losses less gains on sale of investments (Note 4) | 843,269 | - |
| | $ 65,275,001 | $ 54,704,944 |
| **LIABILITIES AND FUND BALANCE** | | |
| LIABILITIES | | |
| Accounts payable | $ 26,128 | $ 13,299 |
| FUND BALANCE (Exhibit B) (Note 5) | | |
| Basic account | 60,861,849 | 52,155,541 |
| Inflation adjustment account | 4,387,024 | 2,536,104 |
| | 65,248,873 | 54,691,645 |
| | $ 65,275,001 | $ 54,704,944 |

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook

John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor Ba

Victor Barwin, C.A., Director, Finance, Superannuation Commission

EXHIBIT B

## WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

### STATEMENT OF CHANGES IN FUND BALANCE

### FOR THE YEAR ENDED MARCH 31, 1985

| | 1985 | 1984 |
|---|---|---|
| FUND BALANCE INCREASED BY: | | |
| Contributions | | |
| Member and employee | | |
| Regular | $ 2,471,042 | $ 2,540,858 |
| Inflation adjustment | 476,358 | 493,569 |
| Voluntary | 4,898 | 3,509 |
| | 2,952,298 | 3,037,936 |
| Employer | | |
| Regular | 2,937,879 | 2,659,058 |
| Inflation adjustment | 476,358 | 493,569 |
| Additional Board contributions (Note 6) | 1,090,860 | 1,020,968 |
| | 4,505,097 | 4,173,595 |
| Transfers from other funds | 17,553 | 44,798 |
| Income from investments | 6,841,286 | 5,496,721 |
| | 14,316,234 | 12,753,050 |
| FUND BALANCE DECREASED BY: | | |
| Superannuation allowance payments | | |
| Contributory | 2,708,457 | 2,269,575 |
| Inflation adjustment supplements (Note 5) | 123,174 | 24,732 |
| Refunds | 926,971 | 369,376 |
| Transfers to other funds | 403 | - |
| | 3,759,005 | 2,663,683 |
| NET INCREASE IN FUND BALANCE | 10,557,229 | 10,089,367 |
| FUND BALANCE AT BEGINNING OF YEAR | 54,691,645 | 44,602,278 |
| FUND BALANCE AT END OF YEAR (Exhibit A) | $ 65,248,874 | $ 54,691,645 |

## WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 1985

### 1. DESCRIPTION OF THE WORKERS' COMPENSATION BOARD SUPERANNUATION PLAN

a) General

The plan is a defined benefit plan, whereby benefits are not directly linked to contributions. The plan is open to all eligible employees and Board members of the Workers' Compensation Board.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service and at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years before retirement. At age 65, date of death or disability there is a reduction in the formula as a result of the integration with the Canada Pension Plan. Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit are entitled to a deferred pension benefit if they have completed a minimum of 10 years contributory service.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

### 2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at March 31, 1985 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 6.

b) Investment Valuation

Long-term investments are those purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

(i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the remaining terms of the bonds.
(ii) Discounts on serial bonds are recognized as income when redemptions occur.

## WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 1985

### 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds or twenty years. The amortization is charged against income from investments.

Short-term investments are carried at cost of acquisition.

### 3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

| | 1985<br>$ | 1984<br>$ |
|---|---|---|
| Book Value | 56,180,430 | 52,384,526 |
| Par Value | 57,672,500 | 53,898,200 |
| Market Value | 56,590,654 | 48,014,872 |

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of plan benefits and therefore has not been provided for as at March 31, 1985.

### 4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

| | 1985<br>$ |
|---|---|
| Balance at beginning of year | - |
| Losses less gains on sale of investments | 917,377 |
| | 917,377 |
| Amortization for the year | 74,108 |
| Balance at end of year | 843,269 |

### 5. FUND BALANCE

The Fund Balance is made up of a Basic Account and an Inflation Adjustment Account. Payment of supplementary allowances, adjusted quarterly in relation to the cost of living index, commenced July 1, 1975. The last quarterly increase was granted January 1, 1983. Effective January 1, 1984, these cost-of-living supplementary allowances were consolidated with contributory pensions and were replaced by inflation adjustment supplements to be paid from the Inflation Adjustment Account. These supplements are adjusted each January 1st in relation to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases.

The Inflation Adjustment Account was created October 1, 1982 and includes contributions by employees and the employer each at the rate of 1% of salary, the interest income earned therefrom, and interest income

## WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 1985

5. FUND BALANCE (Continued)

on Basic Account funds attributed to the payment of pensions in excess of the rate assumed by the actuary. The Inflation Adjustment Account is decreased by refunds to former contributors and transfers to the Basic Account of the capitalized value of inflation adjustment supplements granted. The Basic Account consists of all other assets of the Fund.

Excess interest earnings for the year ended March 31, 1985 amounting to $1,342,916 ($905,211 in 1984) transferable from the Basic Account to the Inflation Adjustment Account are reflected in the Fund balances. Effective January 1, 1985, inflation adjustment supplements at the rate of 3.8% (5.0% effective January 1, 1984) of the basic lifetime portion of superannuation allowances in force were granted. The capitalized value of these inflation adjustment supplements was $581,503 ($667,060 in 1984), which amount was transferred from the Inflation Adjustment Account to the Basic Account.

6. ACTUARIAL VALUATION

According to the Workers' Compensation Board Superannuation Plan Regulations, an actuarial valuation of the assets and liabilities of the Plan is required to be made by an Actuary from time to time at intervals of not more than three years. The most recent valuation was carried out as at September 30, 1982. This valuation indicated an unfunded liability of approximately $24,361,000 with respect to the present value of pension benefits earned to the valuation date. This represents a decrease of $11,987,000 since the previous valuation as at March 31, 1981. Among the factors contributing to this net decrease in the unfunded liability were amendments to the pension plan that discontinued automatic future pension indexing and a change in the method of valuing assets - reducing the unfunded liability by $22,657,000 and $6,436,000 respectively - and a change in the method of valuing future pension liabilities by use of the "entry age normal" actuarial method instead of the "unit credit" method - increasing the liability by $4,823,000.

The Workers' Compensation Board is making additional contributions so as to fund the unfunded liability over a twenty-five year period.